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United Nations

Voluntary funds administered by the United Nations High Commissioner for Refugees

Audited financial statements

for the year ended 31 December 1997 and

Report of the Board of Auditors

General Assembly
Official Records
Fifty-third session
Supplement No. 5E (A/53/5/Add.5)

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Note

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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Abbreviations

CIS	Commonwealth of Independent States
CPA	Comprehensive Plan of Action for Indo-Chinese Refugees
DAFI	Deutsch Akademishe Fluchtling Initiative
EC	European Community
IAEA	International Atomic Energy Agency
IOM	International Organization for Migration
UNAIDS	Joint and Co-sponsored United Nations Programme on Human Immunodeficiency Virus/Acquired Immunodeficiency Syndrome
UNCC	United Nations Compensation Commission
UNDP	United Nations Development Programme
UNCTAD	United Nations Conference on Trade and Development
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNV	United Nations Volunteers
WFP	World Food Programme
WMO	World Meteorological Organization

Letters of transmittal

26 February 1998

Sir,

Pursuant to the Financial Rules for Voluntary Funds administered by my office, I have the honour to submit the accounts for the year 1997, certified as correct and approved in accordance with paragraph 11.4 of those Rules.

Accept, Sir, the assurances of my highest consideration.

(Signed) Sadako **Ogata**

The Chairman of the Board of Auditors
United Nations
New York

15 July 1998

Sir,

I have the honour to transmit to you the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1997, which were submitted by the High Commissioner. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) Vijay Krishna **Shunglu**
Comptroller and Auditor General of India
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

Chapter I

Report of the Board of Auditors

Summary

The Board of Auditors has audited the operations of the voluntary funds administered by the United Nations High Commissioner for Refugees at the headquarters of the Office of the United Nations High Commissioner for Refugees (UNHCR) at Geneva and at its branch offices in Angola, Bosnia and Herzegovina, Côte d'Ivoire, the Democratic Republic of the Congo, the Philippines, the Russian Federation and the United Republic of Tanzania for the period from 1 January to 31 December 1997. The Board also validated the financial statements of the voluntary funds administered by the High Commissioner. The Board also examined the extent of implementation of the memorandum of understanding between UNHCR and the Office of Internal Oversight Services regarding internal audit coverage as requested by the Advisory Committee on Administrative and Budgetary Questions in its report of 22 October 1997 (A/52/518).

The Board's main findings are as follows:

(a) The financial statements and schedules of the voluntary funds generally conform to the United Nations System Accounting Standards, except for recognition of certain items of income and disclosure of non-expendable property;

(b) UNHCR has taken additional steps to encourage implementing partners to provide audit certificates in support of funds advanced in earlier years;

(c) Delays in signing the agreements with the implementing partners and deficiencies in maintenance of the accounts by them persist;

(d) Policy concerns regarding refugee women are not fully integrated into the project formulation process and implemented accordingly. Lack of adequate sex/age disaggregated statistics is a constraint in proper needs assessment on which plans for implementation could be based;

(e) Out of 134 field offices, 25 have been unable to complete the recording of their assets in the MINDER asset tracking system. Even where the system has been implemented, the assets have been recorded only partially. Physical verification of assets has not been carried out in the field offices because of delay in the delivery of bar code readers;

(f) The implementation of the memorandum of understanding between UNHCR and the Office of Internal Oversight Services in relation to the internal audit arrangements is at an early stage;

(g) UNHCR has started the conversion and replacement of those units of its systems applications which are not year 2000 compliant.

The key recommendations are:

(a) The Administration should review the present method of recognition of income so that its accounting policies and practices follow the United Nations System Accounting Standards;

(b) UNHCR should monitor more closely the timing of project delivery, particularly in those projects which are time critical;

(c) The Administration should take prompt and effective steps to ensure that adequate sex/age disaggregated statistics are collected and used in the formulation of programmes for women;

(d) UNHCR should encourage all field offices to respond to the High Commissioner's request so that it can make a full assessment of the work required and funds needed to implement the Machel report on refugee children;

(e) The Administration should take prompt action to complete the installation of MINDER in all field offices and implement all aspects of the system, so that the records correctly reflect the assets held by UNHCR and with the implementing partners and to improve the control over the physical assets;

(f) UNHCR should ensure that all systems are tested for year 2000 compliance with sufficient lead time to address any deficiencies.

A list of the Board's main recommendations is included in paragraph 11 of the report.

A. Introduction

1. In accordance with paragraph 22 of the statute of the Office of the United Nations High Commissioner for Refugees (UNHCR), the Board of Auditors has audited the financial statements of the voluntary funds administered by the High Commissioner for the period from 1 January to 31 December 1997. The audit was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. These auditing standards require that the Board plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the period from 1 January to 31 December 1997 had been incurred for the purposes approved by the Executive Committee of UNHCR; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations and Rules; and whether the financial statements of the United Nations presented fairly the financial position at 31 December 1997. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements.

3. The audit was carried out at UNHCR headquarters at Geneva and at its branch offices in Angola, Bosnia and Herzegovina, Côte d'Ivoire, the Democratic Republic of the Congo, the Philippines, the Russian Federation and the United Republic of Tanzania.

4. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under article 12.5 of the Financial Regulations of the United Nations. The Board has also reviewed the adequacy of internal controls and the efficiency of procedures relating to the management of cash and action taken by UNHCR in putting into operation its stated policy guidelines on refugee women, refugee children, environment and other programmes.

5. The Board also examined the extent of implementation of the memorandum of understanding between UNHCR and the Office of Internal Oversight Services regarding resources to ensure adequate internal audit coverage as requested by the Advisory Committee on Administrative and Budgetary Questions in its report of 22 October 1997 (A/52/518). In this context the Board reviewed the adequacy and functioning of the arrangement.

6. The Board continued its practice of reporting the results of specific audits through audit observations and management letters containing audit findings and recommendations to the Administration. The practice helped in maintaining an ongoing dialogue with the Administration on audit issues.

7. A summary of the main recommendations is given in paragraph 11 below. The detailed findings of the audit are presented in paragraphs 12 to 100.

8. The present report covers matters which, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations on all matters contained in the present report were communicated to UNHCR. The Administration has confirmed the facts on which the Board's observations and conclusions are based and has provided explanations and answers to the Board's queries. The report is divided into two parts, covering the audit of financial issues and management issues, respectively.

1. Previous recommendations not fully implemented

9. In accordance with section A, paragraph 7, of General Assembly resolution 51/225 of 3 April 1997, the Board has highlighted separately below those recommendations, that have not been fully implemented by UNHCR. The years shown in parentheses (starting from 1994) are those in which the Board recommended that:

(a) Delays in submission of project monitoring reports by the field offices and sub-project monitoring reports by the implementing partners be avoided (1994, 1995 and 1996);

(b) The new asset management system, MINDER, should be upgraded (1994 and 1996).

10. In accordance with General Assembly resolution 48/216 B of 23 December 1993, the Board also reviewed the measures taken by the Administration to implement the recommendations made by the Board in its report for the year ended 31 December 1996 (A/52/5/Add.5, chap. I). Details of actions taken and the comments of the Board are outlined in the annex to the present report.

2. Main recommendations

11. The Board recommends that the Administration:

(a) Review the present method of recognition of income so that its accounting policies and practices follow the United Nations System Accounting Standards (para. 16);

(b) Focus attention on timely review and cancellation of obligations no longer required (para. 32);

(c) Ensure timely submission of sub-project monitoring reports and ensure that funds are disbursed to the implementing partners only when required (para. 43);

(d) Monitor more closely the timing of project delivery, particularly in those projects that are time critical (para. 58);

(e) Take prompt and effective steps to ensure that adequate sex/age disaggregated statistics are collected and used in the formulation of programmes for women (para. 64);

(f) Encourage all field offices to respond to the High Commissioner's request so that it can make a full assessment of the work required and funds needed to implement the Machel report on refugee children (para. 69);

(g) Develop a comprehensive monitoring and evaluation system to ensure that the concerns envisaged in the environmental policy are addressed adequately (para. 75);

(h) Take prompt action to complete the installation of MINDER in all field offices and implement all aspects of the system, so that the records correctly reflect the assets held by UNHCR and with the implementing partners, and improve the control over the physical assets (para. 90);

(i) Ensure that all systems are tested for year 2000 compliance with sufficient lead time to address any deficiencies (para. 99).

B. Financial issues

1. Financial statements

United Nations System Accounting Standards

12. The Board assessed the extent to which the UNHCR financial statements for the year ended 31 December 1997 conform to the United Nations System Accounting Standards. The review indicated that the financial statements are generally consistent with the Standards except for recognition of certain items of income and disclosure of non-expendable property as discussed below.

Income recognition

13. UNHCR recorded voluntary contributions for specific activities (special programmes) on an accrual basis instead of when received, as required under paragraph 35 of the United Nations System Accounting Standards. Thus an amount of $64.2 million was included as income during 1997 and as voluntary contributions receivable although it was for specific activities and had not been received at 31 December 1997, thereby overstating income and accounts receivable by that amount. Similarly, amounts totalling $24.4 million pertaining to earlier years were included in voluntary contributions receivable, even though they had not been received at 31 December 1997, further overstating receivables by this amount.

14. Although the Administration stated that it did not distinguish between voluntary contributions for general programmes and for special programmes while disclosing the accounting policy and practice, the Board considers that contributions for specific activities should be treated strictly in accordance with United Nations System Accounting Standards.

15. According to of the Financial Rules for Voluntary Funds of UNHCR, contributions-in-kind are to be taken to the appropriate account when received. The Board noted, however, that in UNHCR contributions-in-kind were also recorded on an accrual basis at the time the pledge was made. Outstanding contributions-in-kind at the end of 1997 shown in schedule 1, report I, of the financial statements amounted to $2.57 million. Although UNHCR maintained that the disclosure in note 2 (f) in this regard would suffice, the Board considers that contributions-in-kind should be recognized as income only when received.

16. The Board recommends that the Administration review the present method of recognition of income so that its accounting policies and practices follow the United Nations System Accounting Standards.

Non-expendable property

17. UNHCR has not fully complied with paragraph 49 of the United Nations System Accounting Standards, which requires full disclosure of non-expendable property, as discussed below.

Change to biennial reporting

18. In its resolution 52/212 of 22 December 1997, the General Assembly endorsed the request of the Advisory Committee on Administrative and Budgetary Questions that the High Commissioner consult with the Board of Auditors on the implication of submitting biennial reports instead of annual reports, and report thereon to the General Assembly at its fifty-third session. The Board encourages UNHCR to take this matter forward and to consult with the Board as requested.

Implementing partners

19. In its report for 1994, the Board pointed out that even though substantial advances were made to implementing partners, accountability was weak because audited financial statements and audit certificates were not being submitted by the implementing partners. In its report for 1995, the Board recommended that UNHCR ensure that audit certificates were submitted by implementing partners in sufficient time for the management to have the necessary assurance about the regularity, compliance and propriety of the expenditure incurred by the implementing agencies and reflected in the financial statements. The Board reiterated this recommendation in 1996. The amounts advanced to implementing partners (other than the United Nations agencies) in the years 1995, 1996 and 1997 were $472.7 million, $491.5 million and $370.4 million, respectively, of which audit certificates had been received by 31 March 1998 only for $225.1 million (47.6 per cent) for 1995, $23.1 million (4.7 per cent) for 1996 and none for 1997.

20. The Administration stated that the presentation of audit certificates was made compulsory as of 1 January 1997 and had also been made a prerequisite for the selection of new partners. The standard text of UNHCR sub-agreements was changed in April 1998 to incorporate the obligation of implementing partners to provide such certificates for UNHCR projects. Accordingly, non-governmental organization implementing partners were requested to submit their audited financial statements within six months after the final date for liquidation of obligations. UNHCR reiterated that that was an appropriate time-frame which allowed implementing partners and their respective auditors to prepare the reports. In its view it would be unrealistic to expect compliance with shorter deadlines.

21. The Board noted the progress made in securing audit certificates to support the advances made in earlier years. The Board suggests, however, that the Administration should consider further tightening of the six-month time-frame for the submission of the audit certificates in order to enable the relevant expenditures recorded in the financial statements to be confirmed.

22. As noted in the Board's report for 1996, there were outstanding financial reports for the periods covering the years 1994 to 1996 for amounts advanced to implementing partners. The balance in the memorandum suspense account indicating outstanding financial reports for the amounts advanced between 1994 and 1996 was $442.6 million at 30 June 1997. The Board noted that the situation had improved in 1997 and that the amount had decreased to $76.8 million. In 1997, of $397.89 million advanced to implementing partners and recorded as expenditure, financial reports were yet to be received for $176.63 million at 31 March 1998. The Administration explained that as many projects had been extended and the liquidation period was three months after the termination of the project, some financial reports were not yet due.

23. The Board noted, however, that disbursements to implementing partners amounted to an average of about 40 per cent of the total budget of UNHCR. In view of this the Board considers that it is essential that UNHCR ensure timely and regular receipt of financial reports from the implementing partners.

24. In its report for 1996, the Board recommended that UNHCR should urgently review the existing system of recording of the expenditure incurred by implementing partners according to which cash advances to implementing partners were taken as programme expenditure at the time the funds were advanced.

25. For 1997 also, the Board noted that as soon as a letter of instruction was issued for a project, the cash allocation was established and an obligation created. The advances given to the implementing partner were recorded as disbursements, duly adjusting the obligation.

The disbursement was monitored through a memorandum suspense account, which is outside the formal accounting process. At the end of the year the Administration, based on the information available from the field offices, cancelled any invalid unliquidated obligations.

26. The Board is concerned that the financial statements do not truly reflect the expenditure during the year in as much as large amounts in the memorandum suspense account remain unadjusted ($193.5 million at the end of 1997) and the outstanding obligations are not reflected correctly, viewed in the context of cancellations of almost one third of them in subsequent years ($69.4 million cancelled in 1997).

27. The Board was pleased to note, however, that the Administration had initiated action for a review of the system. The Board considers that this exercise should be accorded high priority.

28. The Board also noted that when implementing partners refunded to UNHCR unspent balances at the end of the year, there was no mechanism for reducing the expenditure because the refund was recorded only in the following year when the accounts for the prior year's project had been closed. The refund was therefore recorded as adjustments to prior period expenditure. As a result, the expenditure on a project was not reflected correctly in the financial statements. Also, if reports were not received from partners or were not recorded by the UNHCR office, the only information available was that the installment had been paid. This is inadequate as UNHCR does not have information about the utilization of disbursement.

29. While recognizing the improvement made in securing timely receipt of financial reports, the Board looks forward to further progress in this important area.

Liquidity position

30. The Board noted that the liquidity ratio (current assets to current liabilities) at 31 December 1997 had decreased marginally to 2.22:1, compared with a ratio of 2.29:1 at 31 December 1996. The Board noted, however, that the quick ratio, which measured the liquidity position in terms of cash or near cash, increased from 1.08:1 at 31 December 1996 to 1.44:1 at 31 December 1997; this indicated a significant improvement in the liquidity position. This was possible because of considerable reduction in voluntary contributions receivable (down from 51 per cent of total assets in 1996 to 31 per cent in 1997) and a corresponding increase in cash and term deposits (up from 47 per cent of the total assets in 1996 to 64 per cent in 1997).

Unliquidated obligations

31. The Board noted that $69.4 million, or 34 per cent of unliquidated obligations of $205.1 million at 1 January 1997, had been cancelled during 1997. In its report for the year 1996, the Board had recommended that UNHCR focus more attention on timely review and cancellation of obligations no longer required. Although the Administration stated that the unliquidated obligations as well as cancellations as a proportion of total expenditure were declining, the Board noted that unliquidated obligations of $150.2 million were carried over to the subsequent years.

32. The Board reiterates its recommendation that UNHCR focus attention on timely review and cancellation of obligations no longer required.

2. Write-off of losses of cash, receivables and property

33. Cash and receivables amounting to $183,992 were written off during the year. The write- off included an amount of $65,042 looted in May 1996 from the UNHCR office in Kabul and $101,469 looted from its office in Goma, Democratic Republic of the Congo.

34. The details of property and other categories of losses as reported to the Asset Management Board at headquarters and written off during 1997 are as follows (in United States dollars):

Category	*Value*
Accident	16 178
Hijacking	62 821
Theft	503 320
Looting	127 671
Loss of property	35 189
Damage/destroyed	75 439
Wear and tear	385 002
Others	67 383
Total	**1 273 003**

3. Ex gratia payments

35. The Administration informed the Board that no ex gratia payments were made during 1997.

C. Management issues

1. Cash management

36. The Board noted that while a system of annual budgeting was in place, medium and long- term cash forecasts were not prepared. The Administration stated that although it was mandated to do so, this task had been delayed because of changes in and extended absence of staff in the Treasury Section. It added that in 1997 it made 265 short-term investments at an average rate of 5.6 per cent for periods ranging from 5 to 216 days. The interest earned on the funds invested was $11.8 million.

37. The Board's analysis of the monthly receipts and disbursements of cash at the headquarters showed that the cash and bank balances at the end of the month varied from $225 million to $390 million. During 1997, the investments ranged from 67 to 93 per cent of the cash and bank balances (the average being 75 per cent).

38. While agreeing to the need for a reliable cash forecast mechanism, the Administration stated that as long as the uncertainties in receipts prevailed any system would be of reduced value for cash management. However, it intended to enhance the efforts to design a mechanism at the organizational level. The Administration also agreed to reconsider its investment strategy.

39. The Board considers that uncertainties in receipts will reduce if the Board's recommendation in paragraph 16 above is implemented. This will also facilitate more accurate cash forecasting.

40. The Board recommends that UNHCR prepare cash forecasts to enable the Administration to deploy its resources more efficiently and to increase the yield on its investments.

41. Payments to the implementing partners account for almost 40 per cent of UNHCR expenditure. These payments are required to be released by the field offices in accordance with the sub-agreements and progress of the projects subject to submission of the sub-project monitoring reports, and the cash on hand with the partner does not represent more than 30 per cent of the last installment.

42. The Administration stated that the financial systems did not currently allow them to provide any meaningful exception reports but in spite of this controls are in place; the field offices were responsible for ensuring that funds were disbursed only when required by the partners. While the Administration agreed that it would be desirable to have central exception reports available, production of new reports will not be possible until new systems are established. The Board, however, has commented in its reports for 1994, 1995 and 1996 that irregularities in submission of the sub-project monitoring reports by the implementing partners has been a persistent problem and therefore is concerned that there is no central monitoring in this important area.

43. The Board recommends that the Administration ensure timely submission of sub-project monitoring reports and ensure that funds are disbursed to the implementing partners only when required.

44. The UNHCR Manual lays down several control mechanisms for orderly administration of cash in field offices. The Board's examination of the functioning of the system in several offices revealed that the controls were not being implemented. Some of the deficiencies noted were:

(a) Non-verification of petty cash by the head of the office on a monthly basis (Abidjan, Dar es Salaam and Kinshasa);

(b) Non-closure of the cash book on the last day of the month (Kinshasa);

(c) Non-following of the procedure regarding duplicate key for the cash chest (Abidjan) and proper authorization of a staff member as petty cash custodian (Abidjan and Kinshasa);

(d) Large balances in non-interest bearing accounts (Abidjan, Kinshasa, and Manila);

(e) Non-setting of ceiling for cash balances to be kept in field offices (Dar es Salaam and Manila);

(f) Non-removal of the names of transferred officials from the panel of authorized signatories (Kinshasa).

The Administration assured the Board that it would strengthen the existing control mechanisms.

45. The Board recommends that the Administration improve the adherence to the control mechanisms by the field offices for improved management of cash.

2. Programme management

Maintenance of accounts by implementing partners

46. The Board s examination of the accounts maintained by various implementing partners revealed deficiencies in the maintenance of records, instances of booking of inadmissible amounts and retention of monies that were to be refunded. In three branch offices the Board noted the following cases of irregular booking of expenditure by implementing partners:

(a) An implementing partner charged $297,170 to a sub-project for the supply of firewood during the period from 26 March to 29 May 1997 although he paid only $285,902, thus overcharging UNHCR by $11,268;

(b) Another implementing partner charged to a sub-project the entire expenditure in respect of office supplies, communication and maintenance/repair of miscellaneous equipment, although only 75 per cent was chargeable;

(c) Various implementing partners purchased equipment valued at $13,416, although there was no approved budget for these items;

(d) Contrary to the terms and conditions of their agreements, two implementing partners in a health care project did not credit to UNHCR 50 per cent of the cost of the medicines given to refugees;

(e) Unspent balances amounting to $217,927 relating to the period from 1994 to 1996 were yet to be recovered from the implementing partners. Write-off action was in process for $117,927 of this amount.

47. The Administration stated that the implementing partners would be reminded to adhere to the terms and conditions of the sub-project agreements and to the budget line.

48. The Board recommends that UNHCR investigate the above cases and take prompt action to recover any amounts overpaid.

Delays in project implementation

49. The Board noted delays in project implementation in two branch offices as a result of which services were not provided to the beneficiaries in a timely manner as discussed below.

50. Out of 1,300 apartments intended to be made ready for winter by October 1996, only 1,115 were made available for occupation between March and July 1997, after the main winter period was over.

51. In August 1996, an implementing partner provided for reconstruction of 900 houses, rehabilitation of 96 public apartments and repair of 8 schools and 6 health facilities by December 1996. As at November 1997, 181 units had not been repaired and inhabited. The Board also noted that against a target of eight schools, not a single school was repaired, although materials were provided in 1996.

52. A sub-project under a care and maintenance project envisaged rehabilitation of 140 apartments and 300 private houses. The Board noted that although the project duration was from 1 July to 31 December 1996, only 180 roofs of the private houses had been repaired by the end of January 1997. The objective of providing shelter, more needed in winter, was not achieved. The Administration stated that the delay was due to difficulties encountered with municipalities and non-availability of construction materials locally.

53. Owing to a delay in signing the agreement for supply of coal and firewood, required to be supplied by 31 December 1997, heating materials for 5,500 families were only supplied between February and May 1997, after the main winter period was over.

54. Under a repatriation programme for Angolan refugees, the Board noted that $55,800 was provided for urgent procurement of medicines, vaccination of children below five years of age and special equipment. Although the Supply and Transportation Service placed orders for the medicines and equipment in March 1996 and they arrived in May 1996, the medicines were distributed in 1997.

55. The Board also noted that owing to delays in issuing letters of instruction, the objectives of projects were not achieved in a timely manner. For example, in a local settlement project, although the duration of the sub-projects was from January to August 1996, the letter of instruction for the project was issued in June 1996 and sub-project agreements with three implementing partners were signed in August 1996. The target was for training 480 students of secondary and technical education schools by the three implementing partners, but two of them did not train any students.

56. The project also targeted construction of 73 classrooms and latrines. As of the date of closure of the sub-project, 21 classrooms had been built and the remaining were in various stages of progress, although the budget had been overspent.

57. The Board considers that the objectives of the project were not achieved largely because the letter of instruction was issued five months after the commencement of the project.

58. The Board recommends that UNHCR monitor more closely the timing of project delivery, particularly in those projects that are time critical.

3. Refugee women

59. Refugee women represent 58 per cent of the adult refugee population worldwide and, therefore, are of special concern to UNHCR. The UNHCR policy on refugee women, formulated in 1989 and adopted in 1990, emphasizes the need for integration of the resources and needs of refugee women in all aspects of programme planning and implementation. The Board noted that while the recommendations of the Fourth World Conference on Women, held at Beijing in 1995, on women's issues had been adopted by UNHCR for implementation, they had not been incorporated in the policy guidelines as at April 1998.

60. The Administration stated that it planned to update the policy on refugee women in the near future to include some of the more recent developments in relation to women refugees and gender. The plans also included incorporation of relevant recommendations of the United Nations global conferences with particular reference to the Beijing Platform for Action, the mainstreaming of gender perspectives in all policies and programmes of UNHCR, and other issues. A revision of the guidelines on the protection of refugee women was in progress.

61. Although issues of concern to refugee women have been incorporated in manuals, and checklists have been prepared to assist in identifying women's needs, the Board's review indicated that the policy concerns had not been fully integrated into the project formulation process and implemented accordingly. The Administration attributed this to the staffing position and the workload.

62. The Board noted that a major constraint in the implementation of the policy on women was the lack of adequate sex/age disaggregated statistics for proper needs assessment on which the plans for implementation could be based. In spite of repeated requests of the Refugee Women's Unit, the field and desks did not always collect and use age and sex disaggregated data for needs assessment and programme planning, and even if the statistics were collected in many programmes, they were not utilized effectively.

63. The Administration reported that a directive had been issued with a requirement that country operations plans incorporate programme concerns relating to refugee women in their programme design. Efforts were also under way to incorporate some guidelines under the operations management system for guidance to the country operations programmers on how to incorporate policy priorities and guidelines in the planning.

64. The Board recommends that the Administration take prompt and effective steps to ensure that adequate sex/age disaggregated statistics are collected and used in the formulation of programmes for women.

4. Refugee children

65. UNHCR policy guidelines on refugee children, initially framed in October 1993, require that the rights of the child continue to be fully interpreted in its policies and programmes and that operational methods for assessing the needs of child and adolescent refugees be improved and that implementing partners be trained accordingly. The Board noted that in 1997 the Inspection and Evaluation Service of UNHCR had found that the needs and rights of adolescents (13-18 years) were not adequately addressed in a majority of refugee situations.

66. In July 1997, following the issue of a United Nations study on the impact of armed conflict on children, prepared by the expert of the Secretary-General, Ms. Graça Machel, (the Machel report) (see A/51/306 and Add.1), the High Commissioner asked each field office to prepare, by the end of September 1997, a plan of action for implementing the recommendations of the Machel report and to concentrate on five areas of particular and immediate concern, namely, adolescents; sexual exploitation; education; prevention/monitoring of military recruitment of children; and unaccompanied children.

67. The Board noted that by the end of April 1998 only 54 of the 90 UNHCR offices had responded and only 11 of them had done so by the due date.

68. In July 1997, the High Commissioner had also urged that the implementing partners be closely associated with the implementation of the recommendations in the Machel report. The Board is pleased to note that UNHCR and the International Save the Children Alliance were developing a joint training programme for the staff of UNHCR and the implementing partners on issues raised in the Machel report, such as working with demobilized child soldiers, and prevention of exploitation of refugee children. The first pilot training took place in May 1998 in Addis Ababa, the second in June 1998 in Pakistan and the third was scheduled for July 1998 in the region of the Commonwealth of Independent States.

69. The Board recommends that UNHCR encourage all field offices to respond to the High Commissioner's request so that it can make a full assessment of the work required and funds needed to implement the Machel report on refugee children.

5. Environment

70. An Environment Unit has been set up in UNHCR with an Environmental Coordinator to act as a focal-point. The unit is responsible, *inter alia*, for monitoring, evaluating and reporting on activities relating to implementation of UNHCR environmental policy.

71. The Board noted that the Environment Unit had done good work in creating a geographic information system to evaluate the environmental impacts in several countries.

72. The Board considered, however, that there were areas where improvements were required in UNHCR environmental policy. The Board noted, for example, that in 15 projects related to the Great Lakes region examined by the Board, environmental issues had not been

considered in the project descriptions of 14 projects. The Board also noted that, despite the existence of a separate Environment Unit, UNHCR did not have a comprehensive appraisal system to monitor the implementation of environmental guidelines.

73. The Administration informed the Board that a number of comprehensive refugee assistance projects in Great Lake countries include environmental components. The Administration also stated that the guidelines had been sent to all branch offices and were expected to be referred to; a checklist had been developed for use by the Inspection and Evaluation Services to monitor the implementation of the policy and that the latter had used it in its Tanzanian and Rwandan missions. The Administration also stated that with the introduction of the operations management system, systematic project appraisal should be addressed more effectively.

74. The Administration informed the Board that besides the activities included in the country operation plans, specific environmental projects were being supported by the Environment Unit from the Environment Trust Fund administered by the Unit: 10 such projects with an outlay of $1.75 million were funded by the Unit during 1997. The Board reviewed project files pertaining to 9 of the projects and noted that project monitoring reports had not been received in any of the cases; the Administration subsequently informed the Board that reports of 5 out of 10 had not been received. The Board also noted that in the monitoring reports submitted by the field offices, there was no provision for separate reporting on environment related matters. As a result, it was difficult to form a view on environmental aspects in UNHCR programmes implemented in the field.

75. The Board recommends that the Administration develop a comprehensive monitoring and evaluation system to ensure that the concerns envisaged in the environmental policy are addressed adequately.

6. Procurement

76. The Board noted cases of poor control exercised by branch offices over procurement, as indicated below.

77. In July-August 1997 a UNHCR branch office purchased seven light vehicles for $230,741 for a care and maintenance project. The Board noted that this was contrary to the letter of instruction, which only provided for renting the vehicles and not for their purchase. The emergency team leader had placed the orders in July 1997 for the local purchase of the seven vehicles, without waiting for clearance from headquarters. No requests for quotation were issued to selected suppliers and no competitive bids were obtained.

78. The Board also noted that eight vehicles had already been made available for this project and therefore the vehicles purchased were additional to requirement.

79. In a sub-project for health care of 82,000 refugees in the same branch office, despite the requirement to submit purchase plans to headquarters in November 1995 the medicines were delivered in March 1997, almost three months after the termination of the sub-project.

80. The Board also noted that in October 1997 the Administration procured three vehicles costing $99,903 for the implementing partners from the local market instead of following the normal procedure of procurement through the Supply and Transportation Service, resulting in an additional cost of $18,000.

81. The Board recommends that the Administration ensure that the branch offices adhere more closely to the established procurement procedures and to the terms of letter of instruction.

Lease of building

82. The regional office at Kinshasa, Democratic Republic of the Congo, entered into a lease agreement to rent an office building with an occupancy schedule from 1996. The Board noted that UNHCR had paid advance rent for 12 months and an interest-free security deposit of rent for 3 months (total $120,000) in June 1996, but did not occupy the building until one year later in June 1997. The lease agreement did not specify details of the space leased and did not exempt UNHCR from liability for taxes.

83. The Board recommends that the Administration examine the circumstances of the case for appropriate action.

7. **Asset management**

Implementation of MINDER

84. The asset tracking system, MINDER, was introduced in 1995 to record and verify all non-expendable assets held by UNHCR and its implementing partners. Although implementation continued throughout 1995, 1996 and 1997, the Board observed that the field offices had taken action only on the initial phase of implementation, that is, the recording of assets. The system also provided for physical inventory check using the bar code readers. The Board had recommended in its 1996 report that physical verification of all assets, including those not recorded in the system, should be completed expeditiously. The Board noted, however, that this had not been implemented at April 1998.

85. The Board noted that the progress in recording of assets remained slow and by December 1997, 25 out of 134 field offices had yet to implement the system. By September 1997, 43,508 assets with a total value of $233 million had been entered into the system, compared with 37,828, with an estimated acquisition value of $208 million at 31 December 1996. In November 1997, the Administration informed the Board that efforts were being made to obtain initial databases and subsequently update the existing databases to perform a worldwide consolidation by 31 December 1997. The Board noted, however, that there had been little progress in that direction, since the value of assets recorded in MINDER at 31 December 1997 increased to only $234.25 million.

86. The recording of assets held with the implementing partners has also been slow. Although the Administration estimated that about 80 per cent of the assets were with the implementing partners, they accounted for only about 25 per cent of the assets recorded in MINDER.

87. The Board noted that there had been problems in implementing the physical verification aspect of MINDER. Physical verification at headquarters had started only in December 1997. In the field offices no physical verification had been undertaken because of delay in delivery of bar code readers on account of technical difficulties and customs clearance problems. The bar code readers were sent to field offices in August 1997 together with the most recent upgrade of the MINDER system.

88. The Board was pleased to note that UNHCR had taken action to review the zero value assets (11,753 in 1996) and by December 1997 the number was brought down to 5,507.

89. The Board was concerned, however, that the shortcomings in recording and verification of assets had led to incomplete disclosure of non-expendable property in the financial statements. The Board considers that the absence of proper and complete records created risks in the safe custody of the assets.

90. The Board recommends that the Administration take prompt action to complete the installation of MINDER in all field offices and implement all aspects of the system,

so that the records correctly reflect the assets held by UNHCR and with the implementing partners, and improve control over the physical assets.

8. Internal audit

91. Following a response from the Advisory Committee on Administrative and Budgetary Questions (see para. 5 above), the Board reviewed the implementation of the internal audit arrangements flowing as a result of the memorandum of understanding between UNHCR and the Office of Internal Oversight Services.

92. The memorandum of understanding, signed in April 1997 between UNHCR and the Office of Internal Oversight Services, provides that:

(a) The Office of Internal Oversight Services will provide internal audit services to UNHCR for the audit of the voluntary funds administered by the High Commissioner;

(b) A dedicated audit section within the Audit and Management Consulting Division of the Office of Internal Oversight Services will be formed with at least 12 Professional staff, including a chief at the D-1 level. Some of the staff will be assigned as resident auditors in the field;

(c) Audit coverage will aim at an average cycle of three years. The major and higher risk operations will be audited more frequently, while low risk and low volume operations will be covered less frequently;

(d) UNHCR and the Audit and Management Consulting Division will create a common database on audit communications issued and the status of implementation;

(e) Procedures for communicating audit findings to management would be drawn up.

93. The Board noted that one of the posts at Geneva has been reclassified at D-1 level. Of the four additional Professional staff required to be appointed as a result of the memorandum of understanding, the positions of two, namely resident auditors in Nairobi and Abidjan, were advertised in March 1998. The auditors were expected to be in position by the end of 1998, thus bringing Professional staffing levels to a total of 10. The Office of Internal Oversight Services informed the Board that filling the remaining two posts of resident auditors at the P-3 level envisaged in the memorandum of understanding would depend on the future level of UNHCR operations and its funding perspectives.

94. A draft medium-term audit plan, covering the period from 1998 to 2001, has been developed, but needs further refinement and reassessment of risk factors before being finalized and submitted to the UNHCR Oversight Committee.

95. According to the draft medium-term audit plan, risk rates have been assigned to UNHCR field offices and country programmes. An audit cycle and budget in terms of number of days have been planned for each office/programme. The regular audit cycle is every four years. For most regional offices, the audit cycle is two years. For small country programmes with no established UNHCR office in the country, it was kept at eight years. The Office of Internal Oversight Services expects that this can be achieved with the staffing levels expected by the end of 1998.

96. The Office of Internal Oversight Services stated that although its data and those of UNHCR on the status of implementation of audit recommendations are continuously reconciled, additional efforts are needed to create a common database as envisaged by the memorandum of understanding.

97. Since not enough time has elapsed after the signing of the memorandum of understanding, the Board will further review the implementation of the memorandum of understanding in its future audits.

9. Year 2000 issue

98. The Board has assessed the preparedness of UNHCR for managing the year 2000 issue, which threatens all information systems. The Board noted that UNHCR had prepared an inventory of the information system applications and had assessed them for year 2000 compliance. It had also started the process of conversion and replacement of those units of their system applications that were not year 2000 compliant. The Administration informed the Board that the test platform for year 2000 compliance would not be available until late autumn 1998, when the United Nations International Computing Centre would provide the mainframe for testing.

99. The Board recommends that UNHCR ensure that all systems are tested for year 2000 compliance with sufficient lead time to address any deficiencies.

10. Cases of fraud and presumptive fraud

100. The UNHCR Administration informed the Board that no cases of fraud and presumptive fraud had come to its notice during 1997.

D. Acknowledgement

101. The Board wishes to express its appreciation for the cooperation and assistance extended to the auditors by the High Commissioner and her officers and their staff.

(*Signed*) Vijay Krishna **Shunglu**
Comptroller and Auditor General of India

(*Signed*) Osei Tutu **Prempeh**
Auditor-General of Ghana

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General
of the United Kingdom of Great Britain
and Northern Ireland

15 July 1998

Annex

Follow-up on action taken to implement the recommendations of the Board of Auditors in its report for the year ended 31 December 1996[a]

Recommendation 10 (a)

1. UNHCR should ensure that audit certificates are submitted by the implementing partners in sufficient time for the Administration to have the necessary assurance about the regularity, compliance and propriety of the expenditure incurred by the implementing agencies and reflected in the financial statements.

Measures taken by the Administration

2. As a first step to ensure that audit certificates are submitted by the implementing partners, UNHCR has decided to make the audit certification clause mandatory for all the projects as of 1 January 1997. Furthermore, UNHCR has decided, as of 1 May 1998, to differentiate between the various categories of implementing partners for audit purposes, as follows:

(a) United Nations and related agencies, for which no additional audit certification will be sought by headquarters other than the annual audited financial statements by the same or comparable authority that audits UNHCR accounts;

(b) Governmental partners, for whom an audit certificate is now required within three months of the final date for liquidation of commitments;

(c) International non-governmental organizations, for which audit certificates are required within six months of the end of the organization's fiscal year;

(d) National non-governmental organizations, for which audit certificates are required within six months of the final date for liquidation of commitments for all sub-agreements, or series thereof, valued at over $100,000 in any given year.

UNHCR was also establishing a comprehensive non-governmental organization database, which will include financial information about non-governmental organizations, in particular their ability to comply with UNHCR reporting and audit requirements.

Comments of the Board

3. The Board appreciates the steps taken by UNHCR. The Board considers that where projects with an annual limit of less than $100,000 are effectively rolled over from year to year they should be audited at least once during their lifetime. The Board will further monitor progress in this matter. The Board has also commented on this issue in the present report.

Recommendation 10 (b)

4. The UNHCR Administration should urgently review the present system of recording of expenditure by implementing partners. The Administration should also ensure that all

[a] *Official Records of the General Assembly, Fifty-second Session, Supplement No. 5E* (A/52/5/Add.5), chap. I, para. 10.

outstanding financial reports are received from implementing partners and are used for adjusting the funds in the memorandum suspense account in the Financial Management Information System after proper verification of those reports.

Measures taken by the Administration

5. According to the Administration the majority of outstanding reports from implementing partners in respect of projects implemented in 1994, 1995 and 1996 had been received as of June 1998 and processed in the Financial Management Information System. Owing to technical constraints, some 4 to 5 per cent of instalments paid to implementing partners in respect of 1994, 1995 and 1996 projects have not yet been cleared. The manual processing of expenditure reports received from implementing partners continues, and it is expected that all but 1 per cent will have been cleared by the end of 1998. Instalments paid to implementing partners under 1997 projects remain in the memorandum suspense account primarily because the liquidation period for the majority of 1997 projects runs at least until 31 March 1998. Reports would therefore have been received and processed in the field during April and May 1998.

Comments of the Board

6. The Board appreciates the action taken and will monitor the issue. The Board has also commented on these issues in the present report.

Recommendation 10 (c)

7. UNHCR should focus more attention on timely review and cancellation of obligations no longer required.

Measures taken by the Administration

8. The newly established Project Unit has been made responsible for reviewing the obligations levels and ensuring that obligations are cancelled as soon as they are no longer required. There has been a constant decrease in the amount remaining as unliquidated at the end of the year and the percentage it represents compared with the total expenditures for the same year.

Comments of the Board

9. The Board has commented on the issue in the present report.

Recommendation 10 (d)

10. Programme delivery and administrative support costs in the budgets of various country programmes should be reviewed and norms should be established.

Measures taken by the Administration

11. Programme delivery and administrative support costs for the period from 1994 to 1996 were reviewed and proposals were being considered to give a more realistic picture of these costs. UNHCR has also decided to cap general programmes posts at 1 January 1998 levels. Programme delivery and administrative support costs are examined throughout each year but particular attention is paid to the level of these costs during the annual budget review.

Although the level of programme delivery and administrative support costs needs to be controlled, UNHCR does not generally establish norms for these costs in relation to those of operational projects. Many of the costs budgeted under programme delivery, in particular, including those activities that UNHCR is mandated to carry out, do not represent additional costs that can be "fixed" on a regional or country basis. Administrative support costs, on the other hand, do constitute an overhead and norms can be established in relation to the size of programme delivery and operational projects. UNHCR has recently agreed to harmonize its budget structure with that of some other United Nations agencies. When that exercise is completed, the norms of administrative costs in relation to those for operations can be established and maintained.

Comments of the Board

12. The Board will monitor the progress.

Recommendation 10 (e)

13. Project objectives should be clearly defined and quantified so that there is no conflict between objectives and inputs and the executing agency has a clear idea of the targets to be achieved at the end of the project period.

Measures taken by the Administration

14. According to the Administration the programme management system that UNHCR has used for many years is based upon the principle of management by objectives. The budgeting system, however, remains oriented around quantifiable inputs rather than impact and achievements. The need to base both operations planning and budgeting on clearly defined objectives that are quantifiable and verifiable was identified at the inception of the change process and is one of the principal components of the operations management system which is under development. Both the planning methodology and the budgeting system within the new system will be output-oriented at all levels, from the overall goal of the operation to the objectives established with implementing partners for the components of individual projects. A new format for the annual country operations plans was introduced in 1998 to encourage offices to develop country objectives and identify progress indicators. This will be further developed in future reporting exercises.

Comments of the Board

15. The Board will monitor the progress made in this regard.

Recommendation 10 (f)

16. Pending the introduction of the new operations management system, preparation of work plans should be strengthened and made more programme specific and should include appropriate performance indicators.

Measures taken by the Administration

17. UNHCR stated that it encouraged its field offices to establish work plans with implementing partners on a sub-project basis whenever it could be beneficial. In a broader context it added little value to the operations and was therefore made optional. However,

the instruction on work plans in the context of the operations was being reviewed and it was planned to reintroduce that component as a planning and monitoring tool within the new system.

Comments of the Board

18. The Board will review the progress made in this regard.

Recommendation 10 (g)

19. Sub-project descriptions should be specific, with clear identification of the nature of assistance and the implementing partners' responsibilities, and should include appropriate performance indicators for the purpose of monitoring.

Measures taken by the Administration

20. UNHCR stated that the Financial and Management Information System required a very close link in project documents between the budget and the narrative which described activities. While that link facilitated financial monitoring, it did not always lend itself easily to comprehensive and clear description of all activities. That was a recognized weakness that would be addressed in the new operations management system. One of the aims of that system was to devote greater attention to the project description, which should include more detailed description of the activities to be carried out and the means to monitor progress. UNHCR hoped to introduce that in the 1999 programme documents.

Comments of the Board

21. The Board will monitor progress.

Recommendation 10 (h)

22. The Administration should intensify its efforts to obtain project monitoring reports.

Measures taken by the Administration

23. While accepting that recommendation, UNHCR indicated that delays arose owing to various factors, including late submission of financial reports from implementing partners. It was taking steps to screen the implementing partners in the light of their ability to produce timely financial reports, and its new budgeting process/structure would seek to simplify the exchange of financial data between UNHCR and its partners to facilitate more rapid reporting.

Comments of the Board

24. The Board will review the action taken by UNHCR in future audits.

Recommendation 10 (i)

25. UNHCR should establish procedures to ensure that quick-impact programmes generate results within a limited period.

Measures taken by the Administration

26. The Administration stated that quick impact projects were often very successful in facilitating the return and reintegration of refugee populations back into their own countries. Where they were unsuccessful, there were often constraints that were unrelated to the project design. Those included security problems, insufficient funding, lack of implementing partners and disputes concerning land ownership. Despite those difficulties, the concept of quick impact projects remained an important aspect of UNHCR efforts to assist in the reintegration of returning refugees. In 1997, a special unit within the Programme and Technical Support Section was created to assist managers with the formulation of reintegration strategies, including quick impact projects. The unit had issued a manual on self-reliance and employment within that context, which supplemented guidelines issued earlier on related topics.

Comments of the Board

27. The Board will review this in its future audits.

Recommendation 10 (j)

28. The progress already achieved in obtaining annual purchasing plans from field offices should be continued by covering even more field offices.

Measures taken by the Administration

29. At the start of the period, the Supply and Transport Service had received less than 22 per cent of the anticipated purchasing plans from the field offices. In view of the poor response and in the absence of a clear *raison d'être* for the plans, the requirement had actually been dropped from the 1995 programmes exercise. The purchasing plans instructions in the 1996 exercise had been substantially revised: as a result purchasing plans were received from 37 countries. Improvement was made to the instructions in the 1997 exercise and 55 plans (approximately 80 per cent of the anticipated total) were submitted; an additional 15 countries confirmed that they foresaw no procurement. Further changes were introduced to the 1998 purchasing plans. Taken together, those changes had facilitated the completion of the plans by programming staff and improved the quality of the information received. UNHCR expected that the current positive trend would continue and when the implementation of the supply chain project (for redesigning the procurement process) was completed in the year 2001, UNHCR would have fully complied with the auditors' recommendation.

Comments of the Board

30. The Board appreciates the progress made and looks forward to the full implementation of the recommendations.

Recommendation 10 (k)

31. The Administration should issue guidance to all field offices and requesting units at headquarters on the need to prepare the terms of reference of the consultancy contract in a more precise and output-related manner and to include objectives, targets and delivery dates with deliverable/measurable outputs.

Measures taken by the Administration

32. UNHCR had reminded all its field offices and requesting units at headquarters of the need to adhere to basic principles in the recruitment of consultants. UNHCR had also presented a report to the Executive Committee's Standing Committee at its 11th meeting, in April 1998. The report detailed the procedures currently in effect for engagement of consultants and the action that had been taken to address the auditors' concerns. According to the report, where the service was an end product the terms of reference could be very specific in describing the service in quantitative and qualitative terms, as well as in delineating a delivery timetable. However, many consultancies contracted by UNHCR required the continuous or phased delivery of services over varying periods, which might or might not be consecutive. UNHCR stated that it ensured that the competent technical section compiled or reviewed the terms of reference and the consultant was provided with, and was fully aware of, the context in which his or her services were engaged. The various technical units provided not only the terms of reference, but also the supporting documentation, which put the consultancy in context, as well as continuous technical supervision. That enabled UNHCR to take early corrective or remedial action to reorient, extend or curtail a consultancy when circumstances had changed.

Comments of the Board

33. The Board will further review the efficacy of the working of the system.

Recommendation 10 (l)

34. Within its decentralization plans, UNHCR should ensure that a central roster is maintained with up-to-date information.

Measures taken by the Administration

35. In its report submitted to the Executive Committee at its forty-eighth session, UNHCR stated that, within the decentralization plans, it intended to develop software that would ensure that personnel information could be updated at headquarters and in the field and that access to that information would be worldwide. It further stated that although the information in the roster would be held in a central data bank it could be updated by sections/units responsible for input on technical qualifications.

36. In its report submitted to the Executive Committee's Standing Committee at its 11th meeting in April 1998, UNHCR stated that the concern that the proposed decentralization of the administration of consultants could weaken the process would be addressed by ensuring that the technical sections maintained files containing performance records related to previous consultancies. In addition, the computerized roster records, which had been maintained by the Division of Human Resources Management in the past, would continue to be kept on a centralized database. Each major unit using consultants would have access to this database and would be able to access records on previous contracts. UNHCR further stated that the Division of Human Resources Management would retain responsibility for the important activities, namely, grading consultants on the basis of their qualifications and relevant experience and carrying out periodic reviews of the records maintained by units engaging consultants to ensure compliance of records and documentation required for audit purposes.

Comments of the Board

37. The Board takes note of UNHCR efforts to effect improvement in this area.

Recommendation 10 (m)

38. The MINDER system should be upgraded to enable electronic transfer of data from the procurement system to the assets management system.

Measures taken by the Administration

39. UNHCR stated that it was currently engaged in renewal of its corporate systems in headquarters and in the field and was reluctant to invest any additional funds in the upgrading of the present MINDER system. The objective of the audit recommendation, however, was recognized and had been incorporated into UNHCR plans for its new systems. Those would allow the electronic transfer of data from the procurement system to the asset management system. Current work on the supply chain project would include the logistic aspect of UNHCR assets. The new financial management information system would cover UNHCR assets from the financial viewpoint. When the new systems were in place, the tracking of assets would be greatly enhanced.

Comments of the Board

40. The Board will monitor the progress made in the matter.

Recommendation 10 (n)

41. Physical verification of all assets, including those not recorded into the system, should be completed expeditiously.

Measures taken by the Administration

42. UNHCR informed the Board that to give effect to the recommendation, bar code readers were sent to field offices in August 1997, together with the most recent upgrade of the MINDER software. The delay in sending the bar code readers to the field was due to technical difficulties with both the software and the hardware. A further delay was encountered with the customs clearance of the equipment in a number of countries. In those countries, electronic equipment required that exemption certificates be requested and issued by the competent government departments. UNHCR further stated that the physical check of assets at headquarters started early in December 1997, as part of the year-end closure exercise, field offices were carrying out physical checks of assets that had been recorded into MINDER and consolidated results of the stocktaking exercise would be known at the beginning of the second quarter of 1998.

Comments of the Board

43. The Board has commented on this subject in the present report.

Chapter II

Audit opinion

We have audited the accompanying financial statements, comprising statements I to III, schedules 1 to 10, the appendix and the supporting notes to the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 1997. These financial statements are the responsibility of the High Commissioner. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis and as considered by the Board of Auditors to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the High Commissioner, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, these financial statements present fairly, in all respects, the financial position at 31 December 1997 and the results of operations and cash flows for the period then ended in accordance with UNHCR stated accounting policies set out in note 2 to the financial statements which were applied on a basis consistent with that of the preceding financial period.

Further, in our opinion, the transactions of the High Commissioner, which we have tested as part of our audit, have in all significant respects been in accordance with the Financial Regulations and Legislative Authority.

In accordance with article XII of the Financial Regulations, we have also issued a long-form report on our audit of the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees.

(*Signed*) Vijay Krishna **Shunglu**
Comptroller and Auditor General of India

(*Signed*) Osei Tutu **Prempeh**
Auditor-General of Ghana

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General
of the United Kingdom and Great Britain
and Northern Ireland

15 July 1998

Chapter III

Statement of the High Commissioner's responsibilities and approval of the financial statements

The United Nations High Commissioner for Refugees is ultimately responsible for the content and integrity of the financial statements contained in the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees which are submitted to the Executive Committee of the High Commissioner's Programme and to the General Assembly of the United Nations.

To fulfil its responsibility, UNHCR operates within prescribed accounting policies and standards and maintains systems of internal accounting controls and procedures to ensure the reliability of financial information and the safeguarding of assets. The internal control systems and financial records are subject to reviews by the United Nations Audit and Management Consulting Division of the Office of Internal Oversight Services and the United Nations Board of Auditors, during their respective audits.

In this context, the following appended financial statements, comprising statements I to III, schedules 1 to 10, the appendix and supporting notes, were prepared in accordance with the UNHCR Financial Rules (A/AC.96/503/Rev.6) and the United Nations System Accounting Standards. In Management's opinion, the accompanying financial statements present fairly the financial position of the Office as of 31 December 1997 and 1996, and the results of its operations and its cash flows of individual programmes, funds and accounts for the years then ended.

The accounts are hereby:

Certified:
(*Signed*) Jean-Marie **Fakhouri**
Controller and Director

Approved:
(*Signed*) Sadako **Ogata**
United Nations High Commissioner for Refugees

Geneva
26 February 1998

Chapter IV

Financiai statements for the year ended 31 December 1997

Notes to the financial statements

Note 1. Office of the United Nations High Commissioner for Refugees and its activities

The Office of the United Nations High Commissioner for Refugees (UNHCR) was established by the General Assembly in its resolution 319 A (IV) of 3 December 1949 and its statute was approved by the Assembly in resolution 428 (V) of 14 December 1950.

The overall objective of UNHCR is to provide international protection to refugees and to seek durable solutions to refugee problems. On the one hand, UNHCR is required to safeguard the fundamental principles of asylum and non-refoulement and to ensure that the basic rights of refugees are respected and that they are treated in a decent and humane manner. On the other hand, UNHCR has had to develop, at the request of the General Assembly and the Governments concerned, substantial material assistance programmes to meet refugee needs. Subsequent resolutions of the General Assembly, the Economic and Social Council and the Executive Committee of the High Commissioner's Programme have called upon the Office, in the context of its basic mandate, to assist other groups of persons regarded as falling within the competence of the High Commissioner. In complex humanitarian emergencies, UNHCR also contributes to the provision of humanitarian assistance.

The High Commissioner reports annually to the General Assembly through the Economic and Social Council. An Executive Committee of the Programme of the United Nations High Commissioner for Refugees was established pursuant to General Assembly resolution 1166 (XII) of 26 November 1957 to advise the High Commissioner in the exercise of his/her functions and to approve the use of extrabudgetary funds made available to the High Commissioner. The annual cycle of meetings of the Executive Committee consists of one annual plenary session and a number of inter-sessional meetings of a Standing Committee of the Whole. The Executive Committee currently consists of 53 member countries. Reports on the sessions of the Executive Committee are submitted to the General Assembly as addenda to the reports of the High Commissioner.

Note 2. Summary of significant accounting policies

(a) Financial rules for voluntary funds. The UNHCR voluntary funds accounts are maintained in accordance with the Financial Rules for Voluntary Funds administered by the High Commissioner (A/AC.96/503/Rev.6) approved by the Executive Committee at its forty-sixth session. These financial statements and schedules also conform with the United Nations System Accounting Standards, as adopted by the General Assembly in its resolution 48/216 C of 23 December 1993 (A/48/530).

(b) Fund accounting. The UNHCR accounts are maintained on a "fund accounting" basis. Separate funds for general and special purposes are established in accordance with the Financial Rules for Voluntary Funds. General programmes cover statutory activities and consist of the Annual Programme, the Voluntary Repatriation Fund and the Emergency Fund. The activities under general programmes are funded through contributions to the General Fund. Special Programmes describe a series of activities funded from a range of distinct trust funds; these activities, while mandated, need not necessarily be strictly statutory. Each fund is maintained as a distinct financial and accounting entity with separate

self-balancing double-entry groups of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(c) Use of estimates. Preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. Estimates are used in the context of expenditure recognition, in particular, but not exclusively, at the end of the financial period to determine the amounts to be retained in respect of unliquidated obligations.

(d) Funds. The funds reported in the accounts are:

- **The Working Capital and Guarantee Fund** has an established ceiling of $50 million approved by the Executive Committee, and is maintained by income from interest on invested funds and savings from prior years' Annual Programme, Emergency Fund and Voluntary Repatriation Fund. The Fund is utilized to replenish the Emergency Fund and to meet essential payments for projects pending receipt of contributions pledged.
- **The Annual Programme** reflects the financial activities that are approved annually by the Executive Committee for the programmed activities for individual country/areas and for certain costs incurred by headquarters; it also includes a programme reserve.
- **The Emergency Fund** is maintained at not less than $8 million and is replenished from the Working Capital and Guarantee Fund and voluntary contributions. The High Commissioner may allocate from the Emergency Fund up to $25 million annually, provided that no single emergency exceeds $8 million.
- **The Voluntary Repatriation Fund** provides financial assistance, under general or special programmes, for voluntary repatriation operations for refugees. The fund was established with a base level of $20 million and may extend up to an amount equivalent to 10 per cent of the total budgetary estimates for voluntary repatriation for the preceding year.
- **The special programmes (including trust funds)** comprise various trust and special programme funds to account for moneys available for purposes falling outside the general programmes and within the scope of UNHCR activities.
- **The refugee education account** is a special account maintained by voluntary contributions and used to finance refugee higher education.
- **The medical insurance plan** is maintained by premiums from field staff and related contributions from UNHCR; payments reflect claims processed during the year to cover field staff medical costs.
- **The Fund for International Field Staff Housing and Basic Amenities** was established by the Executive Committee at its thirty-third session in 1982 as a special account primarily to assist internationally recruited staff members serving in most difficult duty stations, where housing is substandard, to obtain suitable housing and basic amenities.
- **The income-generating activities fund** is maintained by revenue from external sales and expenditure reflects purchase of goods for resale.

(e) Translation of currency. The accounts are presented in United States dollars. In the field offices, the accounts may be maintained in the national currency of the country concerned. The field office account transactions are translated into United States dollars using the United Nations operational rates of exchange, as established by the United Nations

Controller, in effect at the date of the transaction. At the balance sheet date, all asset and liability balances are adjusted to reflect the United Nations operational rate of exchange in effect at 31 December.

(f) Voluntary contributions and pledges. Voluntary contributions from Member States and other donors are recorded as income upon receipt or on the basis of a written pledge from the donor. Unconditional pledges from Governments are fully recognized as income at the time of receipt of the pledge. In the interests of prudent financial management, up to half of the value of conditional pledges from Governments and firm pledges made by organizations of established repute are recognized as income at the time the pledge is received. Pledges unpaid are adjusted to their dollar equivalent calculated at the United Nations operational rate of exchange prevailing on 31 December of each year.

Contributions-in-kind are recorded at the fair market value of the goods and services to UNHCR at the time the pledge is made. The related obligation and expenditure are recorded at the time the pledge is made. At delivery, the obligation is liquidated and the receivable is correspondingly cancelled. Extrabudgetary in-kind contributions are not recorded in the accounts but are listed in the appendix.

Cash received against pledges is recorded at the United States dollar equivalent calculated at the United Nations operational rate of exchange prevailing on the date of receipt.

Pledges due are normally written off after 5 years unless the donor has reconfirmed the commitment in writing not more than 18 months before the end of the accounting period.

(g) Interest income. Interest income includes all interest and related investment income earned on invested funds and various bank accounts. Financial rule 9.3 specifies the conditions for recording of investment income which is to be credited to the General Fund.

(h) Miscellaneous income. Miscellaneous income includes income from sale of used or surplus property, refunds of expenditures charged to prior periods, settlement of insurance claims, and other sundry income. The Annual Programme includes net recoveries relating to the transfer of emergency stockpile items to operational projects, as miscellaneous income.

(i) Currency exchange adjustments. Currency exchange adjustments include losses and gains on transactions and translation losses and gains from revaluation of year end asset and liability balances, based on the United Nations operational rate of exchange. Exchange differences are charged to the General Fund.

(j) Expenditure. Project expenditure reflects the amounts obligated according to the terms and conditions specified in financial rule 8.

(k) Ex gratia payments. The granting of ex gratia payments is governed by financial rule 10.5. A statement of ex gratia payments, if any, is submitted to the Board of Auditors with the annual accounts.

(l) Write-offs. A write-off due to losses of cash, property, or the book value of accounts receivable, including the conversion of loans into grants, is governed by financial rule 10.6. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.

(m) Accrual basis. Financial transactions are recorded in the accounts on an accrual basis.

(n) Non-expendable property. Non-expendable property purchased with UNHCR voluntary funds is charged as expenditure to the appropriate budget accounts in the year of acquisition; it is not included in the balance sheet but recorded in separate inventories. The inventories are recorded at the United States dollar equivalent calculated at the rate of exchange prevailing on the date of purchase. For valuation purposes, depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Estimated depreciable lives are as follows: motor vehicles, four to eight years; furniture and office equipment, one to six years; machinery and equipment, one to eight years; and buildings and fixtures, eight years.

Note 3. Cash and term deposits

The cash and term deposits figure shown represents the net total of all cash balances (including funds held in non-convertible currencies) less any overdrafts. Refer to schedule 9 for a breakdown between current and deposit accounts. Refer to schedule 10 for details of the dollar equivalent of non-convertible currencies held at 31 December 1997.

Note 4. Voluntary contributions receivable

The receivable represents contributions outstanding from all donors, the details of which are reflected in schedule 1 for current year and schedule 2 for all prior years. The age of contributions outstanding is shown below (in United States dollars):

	Cash	*Kind*
Current year	78 345 480	2 566 455
1996	16 573 017	128 651
1995	2 877 634	1 082 125
1994	894 425	271 300
1993	44 625	—
1992	—	—
1991	4 000 000[a]	—
Total	**102 735 181**	**4 048 531**

[a] The 1991 pledge outstanding has been reconfirmed by the donor.

Note 5. Due from United Nations agencies

This balance (in United States dollars) represents amounts due from:

United Nations Office at Geneva	5 657 426
UNDP	1 014 842
Total	**6 672 268**

Note 6. Other receivables

Included in this balance are amounts due from other United Nations agencies. The balances in excess of $10,000 are noted below (in United States dollars):

Department of Humanitarian Affairs	41 703
IAEA	30 869
UNAIDS	22 680
UNCTAD	10 119
UNDP	56 972
UNEP	26 702
UNESCO	56 162
UNICEF	120 640
UNIDO	17 543
UNV	22 669
WFP	263 366
WMO	22 557
Total	**691 982**

An amount of $1,598,267 in respect of loans made to or on behalf of refugees is still refundable to UNHCR at 31 December 1997 (schedule 7). These loans were fully expensed in the years in which they were made and only memorandum accounts are maintained in UNHCR books.

Note 7. Non-expendable property

In accordance with United Nations accounting policies, non-expendable property is not included in the fixed assets on the balance sheet but is charged as expenditure to the appropriate project in the year of acquisition.

The value of non-expendable property is maintained in an asset tracking system. Prior to 1995, only items used and operated by UNHCR were recorded in the tracking system. During 1995, the MINDER asset tracking system was introduced worldwide for recording of all administrative and project assets, whether used by implementing agencies or by UNHCR.

Although implementation continued throughout 1997, not all field offices have been able to complete the recording of their assets. Of 134 locations, 109 had implemented the MINDER tracking system at 31 December 1997. The historical cost of assets recorded in the MINDER tracking system at 31 December 1997 was as follows (in United States dollars):

Motor vehicles	137 848 911
Furniture and office equipment	72 355 431
Machinery and equipment	20 838 807
Buildings and fixtures	3 204 302
	234 247 451
Less accumulated depreciation	151 867 291
Total	**82 380 160**

Note 8. Accounts payable

The accounts payable include the following amounts due to the United Nations agencies (in United States dollars):

IOM	62 707
UNCC	60 156
Total	**122 863**

Note 9. Liabilities for end-of-service and post-retirement benefits

In accordance with United Nations common practice, UNHCR has not specifically recognized in any of its financial accounts liabilities for after-service health insurance costs or the liabilities for other types of end-of-service payments, which will be owed when staff members leave the organization. Such expenses are budgeted for in the corresponding operations budget, and the actual costs incurred in each financial period, when staff members are separated from the organization, are reported as current year expenditures.

The financial dimension of the organization's liability for after-service health insurance is included in the overall United Nations estimate disclosed in the notes to the United Nations financial statements for the corresponding year.

Liabilities for the payment of unused accrued annual leave (maximum of 60 days) and the payment of repatriation grants and related expenditures of the relocation upon separation from the organization based on the number of years of service, needs to be valuated and the disclosure will be incorporated in the notes to the financial statements for subsequent financial periods.

Statement I

Income and expenditure and changes in reserves and fund balances for the year ended 31 December 1997: all funds

(United States dollars)

	Working Capital and Guarantee Fund	General Programmes			Special Programmes and Accounts					Total	
		Annual Programme	Emergency Fund	Voluntary Repatriation Fund	Special Pgms. (including Trust Funds)a	Refugee Education Account	Medical Insurance Plan	Staff Housing Revolving Fund	Income Generating Activities	1997	1996
INCOME:											
Voluntary Contributions		314,813,711	3,775,696	1,940,000	486,112,730					806,642,137	969,860,997
Other/Miscellaneous income											
Interest income	11,835,938									11,835,938	13,005,562
Currency exchange adjustments		(6,470,903)								(6,470,903)	(6,128,878)
Other/Miscellaneous	141,142	5,185,058					2,876,704	272,491	423,307	8,898,702	13,957,235
TOTAL INCOME	11,977,080	313,527,866	3,775,696	1,940,000	486,112,730		2,876,704	272,491	423,307	820,105,874	992,694,916
EXPENDITURE:											
Expenditure		365,644,539	3,765,894	15,654,740	586,518,881	242,866	1,215,547	639,617	600,000	974,281,884	1,145,038,373
TOTAL EXPENDITURE	-	365,644,539	3,765,894	15,654,740	586,518,881	242,866	1,215,547	639,617	600,000	974,281,884	1,145,038,373
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	11,977,080	(52,116,673)	9,802	(13,714,740)	(100,406,151)	(242,866)	861,157	(367,126)	(176,693)	(154,176,010)	(152,343,457)
Adjustments to prior period contributions		(3,342,672)			(8,961,937)					(12,304,609)	(9,720,428)
Adjustments to Prior Period expenditure		4,261,590	155,856	429,766	13,921,570	18,007		64,680		18,852,169	13,001,211
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	11,977,080	(51,197,755)	165,658	(13,284,974)	(95,446,518)	(223,059)	861,157	(302,446)	(176,693)	(147,628,450)	(149,062,674)
Cancellations of prior periods' obligations		28,448,780	1,372,691	706,526	46,559,882	112,084		20,950	212,336	69,425,249	71,660,695
Transfers to/from other funds	(17,468,811)	9,339,040	(1,538,349)	11,813,735	(2,644,945)			500,000			
RESERVES AND FUND BALANCES, BEGINNING OF PERIOD	50,000,000	21,417,935	8,000,000	765,793	181,076,119	329,475	6,041,492	557,168	651,346	268,838,918	346,240,897
RESERVES AND FUND BALANCES, END OF PERIOD	44,508,269	-	8,000,000	-	129,544,538	217,700	6,902,649	775,672	686,989	190,635,717	268,838,918

a Detailed in the annex to statement I.

Annex to statement I

Special programmes (including trust funds)

(United States dollars)

	Current Year Contributions	Misc Income	Current Year Expenditure	Adjustments to Prior Periods	Cancellations Prior Periods Obligations	Transfers to/from Other Funds	Balance - Beginning of Period	Balance - End of Period
AFRICA								
East Africa & the Horn								
Emergency Op. in the Horn of Africa	14,899,827		20,502,734	(228,549)	2,929,279		12,213,114	9,310,937
Refugees in Djibouti							1,094	1,094
Refugees in Ethiopia	1,865,801		1,831,935		99,063	(19,825)	181,049	294,153
Refugees in Kenya	1,771,739		322,581	(168,180)	122,217	(53,666)	191,671	1,541,200
Reafforestation in the Sudan			131,815		70,532	37,130	24,155	2
Ref. in the Unit. Rep. of Tanzania	116,233		59,114	(130)		(579,786)	591,753	68,956
Refugees in Uganda	903,266		1,279,164	1,923	152,037	(89,472)	457,675	146,265
Southern Africa								
Mozambican Repatr. Operation			157,142	15,962	371,604		819,627	1,050,051
Mozambicans in Malawi			348,000			(69,000)	853,531	444,531
Mozambican Returnees							334,690	334,690
Refugees in Namibia			47,873		1,397	46,476		
Refugees in South Africa	876,000		746,933	9,902	46,492	17,957	900,547	1,103,935
Refugees in Zambia				(110,931)		(77,924)	188,855	
West & Central Africa								
Burundi & Rwanda Emergency Oper.	124,217,077		145,282,187	1,916,518	16,386,786	(12,961,737)	27,316,392	11,592,849
Angolan Repatriation Operation	15,490,260		16,707,639	284,127	951,129		845	18,722
Repatriation to Liberia	11,474,412		10,917,648	(53)	85,957	(2,640,088)	2,995,114	997,694
Refugees in Burundi					17,269	(17,269)		
Malian Ref. in Burkina Faso				(73,038)	74,458			1,420
Ref. in Countries in Central Africa	57,058		57,058					
Angolan Ref. in Congo				(2,713)			2,713	
Liberians in Guinea	528,519		467,000	(107,975)		105,047	2,865	61,456
Refugees in Gambia				(605)	633	(595)	567	
Refugees in Côte d'Ivoire	509,286		286,279		7,550	6,370	4,928	241,855
Refugees in Mali				(108,360)	13,372	(23,707)	118,695	
Repatr.to Mali & the Niger- AFRICA	9,611,048		8,306,525	(49,021)	702,850	(2,938,453)	1,011,422	31,321
Repat. & Reint. ref. from Mali and the Niger						935,142		935,142
Refugees in the Niger					19,557			19,557
Assist. to Return. & Ref. in Rwanda	59,777,323		69,335,647			13,649,074		4,090,750
Returnees in Rwanda				60,739				60,739
Refugees in Senegal	199,412		281,656	78,799	29,645	(50,245)	23,626	79,581
Repat/Reintegr. Sierra Leonean Ref.	260,116		260,116					
Repatriation Togolese Refugees	885,616		1,330,222		303,263	(239,000)	789,909	409,566
Refugee Education in Western Africa			596,217			595,309	908	
Refugees in Dem. Rep. of the Congo							72,209	72,209
Africa Overall								
Refugees in Africa						(64,433)	64,433	
Education Fund	5,391				50,000		99,200	154,591
Environmental Activities in Africa			1,063,876			1,063,876		

	Current Year Contributions	Misc Income	Current Year Expenditure	Adjustments to Prior Periods	Cancellations Prior Periods Obligations	Transfers to/from Other Funds	Balance - Beginning of Period	Balance - End of Period
ASIA & OCEANIA						300,000		1,364,262
Cambodian Returnees	2,974,352		1,909,932	(158)			13,884,104	8,957,035
C.P.A. for Indo-Chinese Refugees	9,604,929		14,816,806	(764,715)	1,049,523			27,020
Refugees in Asia	39,702		12,682					
Myanmar Repat. from Bangladesh	6,585,363		8,394,182	507,014	543,023	(3,733,168)	4,491,991	41
Environmental Activities in Asia			20,449			20,449		
Public Info. Activities in Japan			285,661			108,107	194,554	17,000
Sri Lankan Returnees	2,698,508		5,945,686	(206,180)	1,091,836	(714,220)	3,075,742	
Repat. & Reint. of Myanmar Refugees						2,155,400		2,155,400
Refugees in Nepal	300,494		356,056	58	312,470	(17,865)	83,863	322,964
Ass. to Sri Lankan Ret./Displ.Pers.						4,371		4,371
EUROPE								
Humanit. Asst. in former Yugoslavia	157,382,156		175,837,711	4,675,454	14,146,149	(596,446)	33,236,149	33,005,751
Mass Information Campaign - Albania					4,300	(4,300)		
Displaced Persons in Armenia				(4,860)		4,860		
CIS Follow Up Activities- EUROPE	9,893,762		19,600,100	225,645	914,628	(530,087)	9,096,152	
CIS Countries						7,225,176		7,225,176
Admin.Support in France	509,338		446,201				720,008	783,145
Refugees in Germany	120,000		70,000					50,000
Public awareness in the United Kingdom			217,400	11,806	12,339	187,300	56,354	50,399
Public Awareness in Italy			651,020		19,269	539,582	172,418	80,249
Refugees in Ireland	55,992		48,299					7,693
Refugee Magazine in Spain	75,499		70,895	(381)	433		12,263	16,919
Public Awareness in Spain			104,185		4,112	98,220	26,981	25,128
Refugees in former Yugoslavia			10,000,000			(3,554)	10,003,554	
THE AMERICAS & CARIBBEAN								
Refugees in Belize				3,009	5,120	(20,703)	12,574	
Refugees in Costa Rica				(449,633)		(13,149)	462,782	
Refugees in Chile - EC Cash	50,896		53,573				2,677	
Guatemalan Refugees	322,972		443,460	(164,401)	18,193	(12,425)	281,059	1,938
Repat. & Reint. of Guatemalan Ref.						2,349,197		2,349,197
Haitian Asylum-Seekers				(400,669)	9,353	(22,201)	413,517	
Refugee Education in Latin America			472,944	25,954	24,437	367,070	55,488	5
Refugees in Mexico						(38,492)	38,492	
Guatemalan Returnees from Mexico	5,729,181		7,726,303	(95,242)	782,577	(2,728,972)	4,038,759	
Refugees in El Salvador				(64,098)		(18,014)	82,112	
Public awareness in United States			240,000	51,779		130,000	60,000	1,779
Conferences in United States					29,434			29,434

	Current Year Contributions	Misc Income	Current Year Expenditure	Adjustments to Prior Periods	Cancellations Prior Periods Obligations	Transfers to/from Other Funds	Balance - Beginning of Period	Balance - End of Period
Central and South-West Asia, North Africa and the Middle East							12,936,138	1,501,766
Afghan Repatriation Programme	6,927,636		19,832,598	(286,660)	1,757,250		4,988,080	4,204,254
Cyprus Operation	6,600,000		9,292,453	1,036,821	871,806		81,003	4,753
Sahrawi Refugees in Algeria	334,753		330,000	(134,369)	61,563	(8,497)	1,378,589	
Displaced persons in Central African Republic				(183,392)	21,889	(1,217,086)		
CIS Follow Up Activities			85,888			85,888	2,217,532	1,664,695
Refugees in Islamic Rep. of Iran			300,000		47,163	(300,000)	2,325,693	2,343,923
Refugees in Iraq			960,910	27,337	951,803		18,860	331,475
Refugees in Mauritania	971,406		783,133		138,767	(14,425)	320,000	
Repatr.to Mali & the Niger-CASWANAME			726,000			406,000	5,424	1,424
Afghan Refugees in Pakistan				(4,000)				
Refugees in Saudi Arabia					4,335	(4,335)		8,327
Repatriation of Tajik Refugees	4,313,407		1,320,738			(2,984,342)		4,284,194
Repat. & Reint. of Tajik Refugees						4,284,194	7,703,559	7,396,659
Western Sahara Repatriation Programme			311,032		4,132			
OTHER PROGRAMMES						(9,728)	7,928	
Others	1,800					986,371		986,371
Unearmarked Funds						(283,806)	4,820,160	3,030,484
Fund Raising/PI Activities	132,190		2,184,900	1,000	545,840	(1,945,674)	3,030,234	1,084,560
Japan Refugee Relief Fund						(664,452)	996,678	332,226
Italian Contingency Fund						(1,371,451)	5,260,057	5,289,500
Junior Professional Officers, Field	7,792,915		6,595,847	(241,342)	445,168		116,127	116,127
Recruitment of Staff				(76,599)		(13,606)	90,205	
International Conferences				(53,712)	67,066	6,244,696	395,008	284,381
Administrative Overheads			6,368,677	10,449	64,203	(962,379)	62,659	138
Refugee Education DAFI	2,140,316		1,315,110			(53,447)		1,620,272
Refugee Children	1,696,479		22,760					
Refugee Women	25,000		25,000					
Environmental Projects	3,173,998		2,237,286	(1,380)	18,952	(649,799)	1,472,476	1,776,961
Nansen Medal	100,000		100,000				100,000	100,000
Various Consultancy Contracts	831,943		453,489	(1,470)	1,724	(6,739)	143,077	515,046
Population Displacements	203,209		170,532		2,058		157,743	192,478
Project Preparation Fund			100,000		21,410		221,058	142,468
Refugee Aid and Development	35,375		21,160		97,128	(10,000)	29,770	131,113
Junior Professional Officers, HQ	887,425		1,880,660		35,039	846,856	1,172,916	1,061,574
Awards	5,000					(100,000)	142,189	47,189
Enhancement Resettlement Activities	788,276		205,000				970,149	1,553,425
CIS Programme Activities	9,360,076		2,166,161	(1,847)		(7,341,695)	149,627	
Telecommunications			774,611			775,194		583
	486,112,730		586,518,881	4,959,633	46,559,882	(2,644,945)	181,076,119	129,544,538

Statement II

Assets, liabilities and reserves and fund balances at 31 December 1997: all funds

(United States dollars)

	General Programmes			Special Programmes and Accounts					Total	
	Working Capital and Guarantee Fund	Annual Programme	Emergency Fund	Voluntary Repatriation Fund	Special Pgms. (including Trust Funds [a])	Refugee Education Account	Medical Insurance Plan	Staff Housing Revolving Fund	Income Generating Activities	1997	1996
ASSETS:											
Cash and term deposits	44,508,269	9,834,890	7,640,133	1,097,282	150,200,846	404,897	6,982,649	869,092	992,687	222,449,945	222,836,475
Accounts receivable		13,570,538	2,665,714	1,948,000	88,607,460					106,783,712	241,913,983
Voluntary contributions receivable		6,672,268								6,672,268	6,547,496
Due from United Nations agencies		55,905	39,365	40,000	340,630			39,703		475,900	345,557
Due from implementing agencies		7,423,115								7,462,818	5,589,740
Other receivables		1,555,521								1,555,521	540,250
Other assets											
TOTAL ASSETS	44,508,269	39,111,437	10,345,212	3,077,282	239,148,936	404,897	6,982,649	908,795	992,687	345,400,164	477,773,501
LIABILITIES:											
Contributions received in advance		2,492,035								2,492,035	1,891,163
Unliquidated obligations		34,536,063	2,345,212	3,077,282	109,604,398	187,297		133,123	305,698	150,189,073	205,091,201
Accounts payable		2,083,339								2,083,339	1,952,219
TOTAL LIABILITIES	-	39,111,437	2,345,212	3,077,282	109,604,398	187,297	-	133,123	305,698	154,764,447	208,934,583
RESERVES AND FUND BALANCES	44,508,269	-	8,000,000	-	129,544,538	217,600	6,982,649	775,672	686,989	190,635,717	268,838,918
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	44,508,269	39,111,437	10,345,212	3,077,282	239,148,936	404,897	6,982,649	908,795	992,687	345,400,164	477,773,501

[a] Detailed in the annex to statement II.

Annex to statement II

Special programmes (including trust funds)

(United States dollars)

Description	ASSETS			LIABILITIES			
	Cash and term deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund balances	Total Liabilities Reserves and Fund balances
AFRICA							
East Africa & the Horn							
Emergency Op. in the Horn of Africa	12,721,205	2,289,115	15,010,320	5,699,383		9,310,937	15,010,320
Refugees in Djibouti	(11,828)	12,921	1,093			1,093	1,093
Refugees in Ethiopia	1,819,827	258,933	2,078,760	1,784,607		294,153	2,078,760
Refugees in Kenya	112,937	1,500,000	1,612,937	71,737		1,541,200	1,612,937
Reafforestation in the Sudan	131,817		131,817	131,815		2	131,817
Ref. in the Unit. Rep. of Tanzania	(65,293)	150,549	85,256	16,300		68,956	85,256
Refugees in Uganda	180,159		180,159	33,894		146,265	180,159
Southern Africa							
Mozambican Repatr. Operation	(659,036)	1,712,543	1,053,507	3,456		1,050,051	1,053,507
Mozambicans in Malawi	463,625		463,625	19,094		444,531	463,625
Mozambican Returnees	334,690		334,690			334,690	334,690
Refugees in Namibia	47,873		47,873	47,873			47,873
Refugees in South Africa	414,248	876,000	1,290,248	186,313		1,103,935	1,290,248
West & Central Africa							
Burundi & Rwanda Emergency Oper.	33,209,594	17,723,840	50,933,434	39,340,585		11,592,849	50,933,434
Angolan Repatriation Operation	1,859,786	220,114	2,079,900	2,061,178		18,722	2,079,900
Repatriation to Liberia	5,499,185	849,127	6,348,312	5,350,618		997,694	6,348,312
Malian Ref. in Burkina Faso	(16,713)	18,133	1,420			1,420	1,420
Ref. in Countries in Central Africa	978		978	978			978
Angolan Ref. in Congo	(26,194)	26,194					
Liberians in Guinea	88,444		88,444	26,988		61,456	88,444
Refugees in Gambia	(4,098)	4,098					
Refugees in Côte d'Ivoire	373,184		373,184	131,329		241,855	373,184
Refugees in Liberia	(44,625)	44,625					
Refugees in Mali	(44,499)	44,499				31,321	1,060,732
Repatr.to Mali & Niger- AFRICA	345,549	715,183	1,060,732	1,029,411		935,142	935,142
Repat. & Reint. ref. from Mali and the Niger	935,142		935,142			19,557	19,557
Refugees in Niger	(5,730)	25,287	19,557			4,090,750	17,996,556
Assist. to Return. & Ref. in Rwanda	4,773,212	13,223,344	17,996,556	13,905,606		60,739	60,739
Returnees in Rwanda	60,739		60,739			79,581	143,943
Refugees in Senegal	143,943		143,943	64,362			158,377
Repat/Reintegr. Sierra Leonean Ref.	158,377		158,377	158,377		409,566	524,851
Repatriation Togolese Refugees	524,851		524,851	115,285			7,023
Refugee Education in Western Africa	7,023		7,023	7,023		72,209	703,925
Refugees in Zaire	388,666	315,259	703,925	631,716			

Description	ASSETS			LIABILITIES			
	Cash and term deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund balances	Total Liabilities Reserves and Fund balances
Africa Overall							
Education Fund	160,329		160,329	5,738		154,591	160,329
Environmental Activities in Africa	431,004		431,004	431,004			431,004
ASIA & OCEANIA							
Cambodian Returnees	2,116,388	307,142	2,423,530	1,059,268		1,364,262	2,423,530
C.P.A. for Indo-Chinese Refugees	9,178,654	1,705,423	10,884,077	1,927,042		8,957,035	10,884,077
Refugees in Asia	39,410		39,410	12,390		27,020	39,410
Myanmar Repat. from Bangladesh	519,105	23,060	542,165	542,124		41	542,165
Environmental Activities in Asia	10,522		10,522	10,522			10,522
Public Info. Activities in Japan	84,127		84,127	67,127		17,000	84,127
Sri Lankan Returnees	71,836		71,836	71,836			71,836
Repat. & Reint. of Myanmar Refugees	2,155,400		2,155,400			2,155,400	2,155,400
Refugees in Nepal	460,057		460,057	137,093		322,964	460,057
Ass. to Sri Lankan Ret./Displ.Pers.	4,371		4,371			4,371	4,371
Refugees in Thailand		803,200	803,200	803,200			803,200
EUROPE							
Humanit. Asst. in former Yugoslavia	29,412,057	24,800,924	54,212,981	21,207,230		33,005,751	54,212,981
Displaced Persons in Armenia	(7,552)	7,552					
CIS Follow Up Activities- EUROPE	1,803,469	429,617	2,233,086	2,233,086			2,233,086
CIS Countries	7,225,176		7,225,176			7,225,176	7,225,176
Admin.Support in France	332,492	509,338	841,830	58,685		783,145	841,830
Refugees in Germany	62,057		62,057	12,057		50,000	62,057
Public awareness in the United Kingdom	115,524		115,524	65,125		50,399	115,524
Public Awareness in Italy	241,160		241,160	160,911		80,249	241,160
Refugees in Ireland	7,693		7,693			7,693	7,693
Refugee Magazine in Spain	17,122	23,009	40,131	23,212		16,919	40,131
Public Awareness in Spain	25,128		25,128			25,128	25,128
THE AMERICAS & CARRIBEAN							
Guatemalan Refugees	99,784		99,784	97,846		1,938	99,784
Repat. & Reint. of Guatemalan Ref.	2,349,197		2,349,197			2,349,197	2,349,197
Refugee Education in Latin America	9,257		9,257	9,252		5	9,257
Guatemalan Returnees from Mexico	(692,716)	1,277,693	584,977	584,977			584,977
Refugees in El Salvador	(398)	398					
Public awareness in United States	1,779		1,779			1,779	1,779
Conferences in United States	29,434		29,434			29,434	29,434

Description	ASSETS			LIABILITIES			
	Cash and term deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund balances	Total Liabilities Reserves and Fund balances
Central and South-West Asia, North Africa and the Middle East							
Afghan Repatriation Programme	4,175,261	1,037,447	5,212,708	3,710,942		1,501,766	5,212,708
Cyprus Operation	(2,666,775)	8,775,903	6,109,128	1,904,874		4,204,254	6,109,128
Sahraoui Refugees in Algeria	(33,859)	67,492	33,633	28,880		4,753	33,633
CIS Follow Up Activities-CASWANAME	15,290		15,290	15,290			15,290
Refugees in Islamic Rep. of Iran	1,713,078		1,713,078	48,383		1,664,695	1,713,078
Refugees in Iraq	2,643,100		2,643,100	299,177		2,343,923	2,643,100
Refugees in Mauritania	305,538	343,752	649,290	317,815		331,475	649,290
Repatr.to Mali & Niger- CASWANAME	98,385		98,385	98,385			98,385
Afghan Refugees in Pakistan	1,424		1,424			1,424	1,424
Repatriation of Tajik Refugees	241,312	96,154	337,466	329,139		8,327	337,466
Repat. & Reint. of Tajik Refugees	4,284,194		4,284,194			4,284,194	4,284,194
Western Sahara Repatriation Programme	3,413,617	4,000,000	7,413,617	16,957		7,396,660	7,413,617
OTHER PROGRAMMES							
Unearmarked Funds	986,371		986,371			986,371	986,371
Fund Raising/PI Activities	3,682,886	100,000	3,782,886	752,402		3,030,484	3,782,886
Japan Refugee Relief Fund	1,084,560		1,084,560			1,084,560	1,084,560
Italian Contingency Fund	332,226		332,226			332,226	332,226
Junior Professional Officers Field	4,793,751	1,017,074	5,810,825	521,324		5,289,501	5,810,825
Recruitment of Staff	116,127		116,127			116,127	116,127
Administrative Overheads	347,569		347,569	63,188		284,381	347,569
Refugee Education DAFI	5,461		5,461	5,323		138	5,461
Refugee Children	356,032	1,267,000	1,623,032	2,760		1,620,272	1,623,032
Refugee Women	120,987		120,987	120,987			120,987
Environmental Projects	825,836	1,429,899	2,255,735	478,775		1,776,960	2,255,735
Nansen Medal	100,000		100,000			100,000	100,000
Various Consultancy Contracts	271,454	298,063	569,517	54,471		515,046	569,517
Population Displacements	221,257		221,257	28,778		192,479	221,257
Project Preparation Fund	230,428		230,428	87,961		142,467	230,428
Refugee Aid and Development	100,738	35,375	136,113	5,000		131,113	136,113
Junior Professional Officers HQ	996,013	118,341	1,114,354	52,780		1,061,574	1,114,354
Awards	47,189		47,189			47,189	47,189
Enhancement Resettlement Activities	1,281,199	340,000	1,621,199	67,774		1,553,425	1,621,199
CIS Programme Activities	(94,704)	169,779	75,075	75,075			75,075
Telecommunications	180,688		180,688	180,105		583	180,688
Overall	45,309	(45,309)					
	150,200,846	88,948,090	239,148,936	109,604,398		129,544,538	239,148,936

Statement III

Cash flows for the year ended 31 December 1997

(United States dollars)

	Working Capital and Guarantee Fund	General Programmes: Annual Programme	General Programmes: Emergency Fund	General Programmes: Voluntary Repatriation Fund	Special Programmes and Accounts: Special Prgms (incl. Trust Fund)	Special Programmes and Accounts: Refugee Education Account	Special Programmes and Accounts: Medical Insurance Plan	Special Programmes and Accounts: Staffhousing Revolving Fund	Special Programmes and Accounts: Income Generating Activities	1997	1996
Cash Flows from Operating Activities											
Net excess(shortfall) of income over expenditure (Statement I)	11,977,088	(51,197,755)	165,658	(13,284,974)	(95,446,518)	(223,959)	861,157	(302,446)	(176,693)	(147,628,450)	(149,062,674)
(Increase)decrease in contributions receivable	-	42,138,882	(165,714)	(1,940,000)	95,897,183	-	-	-	-	135,130,271	14,474,815
(Increase)decrease in other accounts receivable	-	(1,851,240)	(39,365)	(40,000)	(258,297)	-	-	60,709	-	(2,128,193)	(4,859,868)
(Increase)decrease in other assets	-	(1,815,271)	-	-	-	-	-	-	-	(1,815,271)	(98,775)
Increase(decrease) in contributions received in advance	-	600,872	-	-	-	-	-	-	-	600,872	(6,434,601)
Increase(decrease) in unliquidated obligations	-	(13,276,943)	(4,779,355)	915,086	(37,622,884)	(216,933)	-	23,585	55,316	(54,902,128)	(3,522,800)
Increase(decrease) in accounts payable	-	131,120	-	-	-	-	-	-	-	131,120	(192,976)
Less: Interest income	(11,835,938)	-	-	-	-	-	-	-	-	(11,835,938)	(13,085,562)
Currency exchange adjustment	-	6,470,903	-	-	-	-	-	-	-	6,470,903	4,128,878
NET CASH FROM OPERATING ACTIVITIES	141,142	(17,999,512)	(4,818,776)	(14,349,888)	(37,530,516)	(440,892)	861,157	(218,152)	(121,377)	(75,176,814)	(158,565,565)
Cash Flows from Investing and Financing Activities											
(Increase)decrease in investments	11,835,938	-	-	-	-	-	-	-	-	11,835,938	13,085,562
Plus: Interest income	-	(6,470,903)	-	-	-	-	-	-	-	(6,470,903)	(4,128,878)
Currency exchange adjustments											
NET CASH FROM INVESTING AND FINANCING	11,835,938	(6,470,903)	-	-	-	-	-	-	-	5,365,035	8,876,684
Cash Flows from Other Sources											
Cancellation of prior period obligations	-	28,448,780	1,372,691	786,526	46,559,882	112,084	-	20,950	212,336	69,425,249	71,660,695
Transfer to(from) other funds	(17,468,811)	9,339,840	(1,538,349)	11,813,065	(2,644,945)	-	-	500,000	-	-	-
NET CASH FROM OTHER SOURCES	(17,468,811)	29,779,820	(165,658)	12,519,591	43,914,937	112,084	-	520,950	212,336	69,425,249	71,660,695
Net increase(decrease) in cash and term deposits	(5,491,731)	5,309,405	(4,984,434)	(1,830,297)	5,684,421	(328,808)	861,157	302,798	90,959	(386,530)	(78,028,186)
CASH AND TERM DEPOSITS AT BEGINNING OF PERIOD	50,000,000	4,524,685	12,624,567	2,927,579	144,516,425	733,705	6,041,492	566,294	901,728	222,836,475	300,864,661
CASH AND TERM DEPOSITS AT END OF PERIOD	44,508,269	9,834,090	7,640,133	1,097,282	150,200,846	404,897	6,902,649	869,092	992,687	222,449,945	222,836,475

Schedules to the accounts

Schedule 1

Status of governmental, intergovernmental and private contributions for the year ended 31 December 1997

(United States dollars)

Report 1. Contributions by donor type

Donor type	CASH Outstanding Pledges	CASH Paid	KIND Outstanding Pledges	KIND Delivered	Total
Governmental					
General Programmes					
Annual Programme	8,951,304	298,487,784	100,796		307,539,884
Emergency Fund	2,330,000	1,000,000	285,714		3,615,714
Voluntary Repatriation	1,940,000				1,940,000
East Africa & the Horn					
Emergency Op. in the Horn of Africa	2,289,115	12,348,149			14,637,264
Refugees in Ethiopia		396,165			396,165
Refugees in Kenya	1,500,000	271,739			1,771,739
Refugees in Uganda		903,265			903,265
Southern Africa					
Refugees in South Africa	876,000				876,000
West & Central Africa					
Burundi & Rwanda Emergency Operation	4,543,567	67,191,650		19,264	71,754,481
Angolan Repatriation Operation	169,779	15,166,136			15,335,915
Repatriation to Liberia	169,779	10,625,123	679,348		11,474,250
Ref. in Countries in Central Africa		57,058			57,058
Liberians in Guinea		528,518			528,518
Refugees in Côte d'Ivoire		509,286			509,286
Repatr.to Mali & the Niger - AFRICA	434,531	8,262,220			8,696,751
Assist. to Returnees & Refs.in Rwanda	3,914,542	29,998,558	1,500,597		35,413,700
Refugees in Senegal		199,411			199,411
Repat/Reintegr. Sierra Leonean Ref.		260,116			260,116
Repatriation Togolese Refugees		885,616			885,616
ASIA & OCEANIA					
Cambodian Returnees	307,142	2,667,210			2,974,352
C.P.A. for Indo-Chinese Refugees	1,500,000	8,000,000			9,500,000
Refugees in Asia		39,702			39,702
Myanmar Repat. from Bangladesh		6,540,332			6,540,332
Sri Lankan Returnees		2,698,358			2,698,358
Refugees in Nepal		300,494			300,494
EUROPE					
Humanit. Asst. in Former Yugoslavia	6,169,779	114,718,974		69,007	120,957,760
CIS Follow-Up Activities - EUROPE		9,389,506			9,389,506
Admin.Support in France	509,338				509,338
Refugees in Germany		120,000			120,000
Refugees in Ireland		55,992			55,992
Refugee Magazine in Spain	23,009	52,489			75,498
THE AMERICAS & CARIBBEAN					
Guatemalan Refugees		143,156			143,156
Guatemalan Returnees from Mexico	17,606	5,182,168			5,199,774
Central and South-West Asia, North Africa and the Middle East					
Afghan Repatriation Programme		5,826,907			5,826,907
Cyprus Operation	6,600,000				6,600,000
Refugees in Mauritania		875,793			875,793
Repatriation of Tajik Refugees	96,154	4,217,253			4,313,407

Donor type	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
OTHER PROGRAMMES					
Others					
Fund Raising/PI Activities		1,800			1,800
Junior Professional Officers, Field	100,000				100,000
Refugee Education DAFI	1,017,074	6,775,840			7,792,914
Refugee Children		2,140,315			2,140,315
Environmental Projects	1,267,000	429,479			1,696,479
Hansen Medal	1,429,899	1,744,100			3,173,999
Various Consultancy Contracts		100,000			100,000
Population Displacements	298,063	458,880			756,943
Refugee Aid and Development		203,210			203,210
Junior Professional Officers, HQ	35,375				35,375
Enhancement Resettlement Activities	118,341	769,084			887,425
CIS Programme Activities	340,000	448,276			788,276
Total	169,779	9,176,929			9,346,708
GOVERNMENTAL	47,117,179	630,167,041	2,566,455	88,271	679,938,946

Donor type	CASH		KIND		
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	Total
Intergovernmental					
General Programmes					
Annual Programme	3,056,581	1,490,919			4,547,500
Emergency Fund	50,000				50,000
East Africa & the Horn					
Emergency Op. in the Horn of Africa		50,000			50,000
Refugees in Ethiopia	252,058	1,217,578			1,469,636
Ref. in the Unit. Rep. of Tanzania	116,233				116,233
West & Central Africa					
Burundi & Rwanda Emergency Operation	6,612,736	43,280,904			49,893,640
Repatr.to Mali & the Niger - Africa	280,652	285,714			566,366
Assist. to Returnees & Ref. in Rwanda	7,781,123	15,260,965			23,042,088
ASIA & OCEANIA					
Myanmar Repat. from Bangladesh	23,060	21,972			45,032
EUROPE					
Humanit. Asst. in former Yugoslavia	11,597,126	24,236,237			35,833,363
CIS Follow-Up Activities - EUROPE	67,492	277,081			344,573
THE AMERICAS & CARIBBEAN					
Refugees in Chile - EC Cash		50,896			50,896
Guatemalan Refugees		179,817			179,817
Guatemalan Returnees from Mexico		281,570			281,570
CASWANAME					
Afghan Repatriation Programme	995,501				995,501
Sahrawi Refugees in Algeria	67,492	267,261			334,753
Refugees in Mauritania	95,613				95,613
OTHER PROGRAMMES					
Refugee Women		25,000			25,000
Total INTERGOVERNMENTAL	30,995,667	86,925,914			117,921,581

Donor type	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
Non-Governmental/Private					
General Programmes					
Annual Programme		2,726,327			2,726,327
Emergency Fund		109,982			109,982
East Africa & the Horn					
Emergency Op. in the Horn of Africa		212,565			212,565
West & Central Africa					
Burundi & Rwanda Emergency Operation		2,568,955			2,568,955
Angolan Repatriation Operation	50,335	104,010			154,345
Repatriation to Liberia		163			163
Repatr.to Mali & the Niger - AFRICA		347,930			347,930
Assist. to Returnees & Ref. in Rwanda	27,079	1,294,456			1,321,535
Africa Overall					
Education Fund		5,391			5,391
ASIA & OCEANIA					
C.P.A. for Indo-Chinese Refugees		104,930			104,930
Sri Lankan Returnees		150			150
EUROPE					
Humanit. Asst. in former Yugoslavia	53,691	537,342			591,033
CIS Follow-Up Activities - EUROPE		159,683			159,683
THE AMERICAS & CARIBBEAN					
Guatemalan Returnees from Mexico	59,583	188,254			247,837
CASWANAME					
Afghan Repatriation Programme	41,946	63,281			105,227
OTHER PROGRAMMES					
Fund Raising/PI Activities		32,189			32,189
Various Consultancy Contracts		75,000			75,000
Awards		5,000			5,000
CIS Programme Activities		13,368			13,368
Total NON-GOVERNMENTAL/PRIVATE	232,634	8,548,976			8,781,610
GRAND TOTAL	78,345,480	725,641,931	2,566,455	88,271	806,642,137

Report 2. Contributions by programme

Programme	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
General Programmes					
Annual Programme	12,007,885	302,705,030	100,796		314,813,711
Emergency Fund	2,380,000	1,109,982	285,714		3,775,696
Voluntary Repatriation	1,940,000				1,940,000
Total GENERAL PROGRAMMES	16,327,885	303,815,012	386,510		320,529,407
East Africa & the Horn					
Emergency Op. in the Horn of Africa	2,289,115	12,610,714			14,899,829
Refugees in Ethiopia	252,058	1,613,743			1,865,801
Refugees in Kenya	1,500,000	271,739			1,771,739
Ref. in the Unit. Rep. of Tanzania	116,233				116,233
Refugees in Uganda		903,265			903,265
Total EAST AFRICA & THE HORN	4,157,406	15,399,461			19,556,867
Southern Africa					
Refugees in South Africa	876,000				876,000
Total SOUTHERN AFRICA	876,000				876,000
West & Central Africa					
Burundi & Rwanda Emergency Operation	11,156,303	113,041,509		19,264	124,217,076
Angolan Repatriation Operation	220,114	15,270,146			15,490,260
Repatriation to Liberia	169,779	10,625,286	679,348		11,474,413
Ref. in Countries in Central Africa		57,058			57,058
Liberians in Guinea		528,518			528,518
Refugees in Côte d'Ivoire		509,286			509,286
Repatr.to Mali & the NIGER - AFRICA	715,183	8,895,864			9,611,047
Assist. to Returnees & Ref. in Rwanda	11,722,747	46,553,979	1,500,597		59,777,323
Refugees in Senegal		199,411			199,411
Repat/Reintegr. Sierra Leonean Ref.		260,116			260,116
Repatriation Togolese Refugees		885,616			885,616
Total WEST & CENTRAL AFRICA	23,984,126	196,826,789	2,179,945	19,264	223,010,124

Programme	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
Africa Overall Education Fund		5,391			5,391
Total AFRICA OVERALL		5,391			5,391
ASIA & OCEANIA					
Cambodian Returnees	307,142	2,667,210			2,974,352
C.P.A. for Indo-Chinese Refugees	1,500,000	8,104,930			9,604,930
Refugees in Asia		39,702			39,702
Myanmar Repat. from Bangladesh	23,060	6,562,304			6,585,364
Sri Lankan Returnees		2,698,508			2,698,508
Refugees in Nepal		300,494			300,494
Total ASIA & OCEANIA	1,830,202	20,373,148			22,203,350
EUROPE					
Humanit. Asst. in former Yugoslavia	17,820,596	139,492,553		69,007	157,382,156
CIS Follow-Up Activities - EUROPE	67,492	9,826,270			9,893,762
Admin.Support in France	509,338				509,338
Refugees in Germany		120,000			120,000
Refugees in Ireland		55,992			55,992
Refugee Magazine in Spain	23,009	52,489			75,498
Total EUROPE	18,420,435	149,547,304		69,007	168,036,746
THE AMERICAS & CARIBBEAN					
Refugees in Chile - EC Cash		50,896			50,896
Guatemalan Refugees		322,973			322,973
Guatemalan Returnees from Mexico	77,189	5,651,992			5,729,181
Total THE AMERICAS & CARIBBEAN	77,189	6,025,861			6,103,050
Central and South-West Asia, North Africa and the Middle East					
Afghan Repatriation Programme	1,037,447	5,890,188			6,927,635
Cyprus Operation	6,600,000				6,600,000
Sahrawi Refugees in Algeria	67,492	267,261			334,753
Refugees in Mauritania	95,613	875,793			971,406
Repatriation of Tajik Refugees	96,154	4,217,253			4,313,407
Total Central and South-West Asia, North Africa and the Middle East	7,896,706	11,250,495			19,147,201

Programme	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
OTHER PROGRAMMES					
Others					
Fund Raising/PI Activities		1,800			1,800
Junior Professional Officers, Field	100,000	32,189			132,189
Refugee Education DAFI	1,017,074	6,775,840			7,792,914
Refugee Children		2,140,315			2,140,315
Refugee Women	1,267,000	429,479			1,696,479
Environmental Projects		25,000			25,000
Nansen Medal	1,429,899	1,744,100			3,173,999
Various Consultancy Contracts		100,000			100,000
Population Displacements	298,063	533,880			831,943
Refugee Aid and Development		203,210			203,210
Junior Professional Officers, HQ	35,375				35,375
Awards	118,341	769,084			887,425
Enhancement Resettlement Activities		5,000			5,000
CIS Programme Activities	340,000	448,276			788,276
	169,779	9,190,297			9,360,076
Total OTHER PROGRAMMES	4,775,531	22,398,470			27,174,001
GRAND TOTAL	78,345,480	725,641,931	2,566,455	88,271	806,642,137

Report 3. Contributions by donor

Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
Governmental					
ALGERIA					
Annual Programme		50,000			50,000
ARGENTINA					
Annual Programme		20,000			20,000
AUSTRALIA					
Annual Programme		10,714,286			10,714,286
Emergency Op. in the Horn of Africa		613,281			613,281
Burundi & Rwanda Emergency Operation		781,250			781,250
Cambodian Returnees		352,113			352,113
Myanmar Repat. from Bangladesh		234,375			234,375
Refugees in Asia		24,802			24,802
Humanit. Asst. in former Yugoslavia		763,359			763,359
Total AUSTRALIA		13,483,466			13,483,466
AUSTRIA					
Annual Programme		374,719			374,719
Burundi & Rwanda Emergency Operation		73,394			73,394
Assist. to Returnees & Ref. in Rwanda		449,541			449,541
Junior Professional Officers, Field		10,305			10,305
Total AUSTRIA		907,959			907,959
BELGIUM					
Annual Programme	2,060,439	57,243			2,117,682
Burundi & Rwanda Emergency Operation	1,542,567				1,542,567
Assist. to Returnees & Ref. in Rwanda	718,391				718,391
Junior Professional Officers, Field		594,570			594,570
Total BELGIUM	4,321,397	651,813			4,973,210
BENIN					
Annual Programme		5,000			5,000
BERMUDA					
Annual Programme		5,000			5,000
CANADA					
Annual Programme		8,646,567			8,646,567
Burundi & Rwanda Emergency Operation		729,927			729,927
Assist. to Returnees & Ref in Rwanda		3,665,736	369,645		4,035,381
Cambodian Returnees		352,113			352,113
Humanit. Asst. in former Yugoslavia		2,167,883			2,167,883
Guatemalan Returnees from Mexico	17,606	346,715			364,321
Afghan Repatriation Programme		735,294			735,294
Junior Professional Officers, Field		208,633			208,633
Various Consultancy Contracts		359,880			359,880
Total CANADA	17,606	17,212,748	369,645		17,599,999

Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
CHILE					
Annual Programme		20,000			20,000
CHINA					
Annual Programme	250,000				250,000
COLOMBIA					
Annual Programme		19,275			19,275
COSTA RICA					
Annual Programme		14,457			14,457
CYPRUS					
Annual Programme		6,054			6,054
Burundi & Rwanda Emergency Operation		2,000			2,000
Humanit. Asst. in former Yugoslavia		3,000			3,000
Total CYPRUS		11,054			11,054
DENMARK					
Annual Programme		18,030,975			18,030,975
Emergency Op. in the Horn of Africa		2,682,563			2,682,563
Burundi & Rwanda Emergency Operation		2,318,393			2,318,393
Angolan Repatriation Operation		1,545,595			1,545,595
Repatriation to Liberia		2,831,595			2,831,595
Assist. to Returnees & Ref. in Rwanda		1,517,953			1,517,953
Repatr.to Mali & the Niger - AFRICA		447,094			447,094
Cambodian Returnees		745,156			745,156
Myanmar Repat. from Bangladesh		1,192,250			1,192,250
Sri Lankan Returnees		894,188			894,188
Humanit. Asst. in former Yugoslavia		3,091,190			3,091,190
CIS Follow-Up Activities - EUROPE		2,627,512			2,627,512
Guatemalan Returnees from Mexico		1,043,220			1,043,220
Repatriation of Tajik Refugees		1,117,735			1,117,735
Junior Professional Officers, Field	12,275	1,376,822			1,389,097
Junior Professional Officers, HQ		170,656			170,656
Refugee Children		223,547			223,547
Various Consultancy Contracts	298,063				298,063
Total DENMARK	310,338	41,856,444			42,166,782
DJIBOUTI					
Annual Programme	1,000	2,000			3,000

Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
FINLAND					
Annual Programme		7,847,005			7,847,005
Emergency Op. in the Horn of Africa		1,132,268			1,132,268
Burundi & Rwanda Emergency Operation		1,828,555			1,828,555
Humanit. Asst. in former Yugoslavia		731,355			731,355
CIS Follow-Up Activities - EUROPE		456,563			456,563
Afghan Repatriation Programme		548,516			548,516
Repatriation of Tajik Refugees		186,064			186,064
CIS Programme Activities		91,312			91,312
Junior Professional Officers, Field		111,122			111,122
Junior Professional Officers, HQ		100,405			100,405
Total FINLAND		13,033,165			13,033,165
FRANCE					
Annual Programme	2,546,689	2,226,027			4,772,716
Emergency Op. in the Horn of Africa	84,890				84,890
Burundi & Rwanda Emergency Operation		1,580,561			1,580,561
Angolan Repatriation Operation	169,779				169,779
Repatriation to Liberia	169,779				169,779
Assist. to Returnees & Ref. in Rwanda		85,616			85,616
Repatr.to Mali & the NIGER - AFRICA		222,603			222,603
Repatriation Togolese Refugees		85,616			85,616
Cambodian Returnees	169,779				169,779
Humanit. Asst. in former Yugoslavia	169,779	342,466			512,245
Admin.Support in France	509,338				509,338
Refugees in Mauritania		34,247			34,247
CIS Programme Activities	169,779	85,617			255,396
Junior Professional Officers, Field		715,068			715,068
Total FRANCE	3,989,812	5,377,821			9,367,633
GERMANY					
Annual Programme		5,443,529	100,796		5,544,325
Emergency Fund			285,714		285,714
Emergency Op. in the Horn of Africa		288,235			288,235
Refugees in Ethiopia		396,165			396,165
Refugees in Kenya		271,739			271,739
Refugees in Uganda		845,765			845,765
Burundi & Rwanda Emergency Operation		1,766,090			1,766,090
Angolan Repatriation Operation		404,624			404,624
Repatriation to Liberia			679,348		679,348
Assist. to Returnees & Ref. in Rwanda			1,130,952		1,130,952
Liberians in Guinea		528,518			528,518
Refugees in Côte d'Ivoire		509,286			509,286
Refugees in Senegal		199,411			199,411
Repat/Reintegr. Sierra Leonean Ref.		260,116			260,116
Refugees in Nepal		300,494			300,494
Humanit. Asst. in former Yugoslavia		2,891,382			2,891,382

Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
CIS Follow-Up Activities - EUROPE		281,250			281,250
Guatemalan Refugees		143,156			143,156
Junior Professional Officers, Field		263,825			263,825
Junior Professional Officers, HQ		81,189			81,189
Refugee Education DAFI		2,140,315			2,140,315
Total GERMANY		17,015,089	2,196,810		19,211,899
GHANA					
Annual Programme		5,000			5,000
GREECE					
Annual Programme		300,000			300,000
HOLY SEE					
Angolan Repatriation Operation		65,000			65,000
Assist. to Returnees & Ref. in Rwanda		60,000			60,000
Humanit. Asst. in former Yugoslavia		80,000			80,000
Total HOLY SEE		205,000			205,000
HONG KONG					
Refugees in Asia		14,900			14,900
HUNGARY					
Annual Programme		40,000			40,000
ICELAND					
Annual Programme		62,788			62,788
INDIA					
Annual Programme		5,540			5,540
INDONESIA					
Annual Programme		4,000			4,000
Burundi & Rwanda Emergency Operation		10,000			10,000
Myanmar Repat. from Bangladesh		10,000			10,000
Total INDONESIA		24,000			24,000
IRELAND					
Annual Programme		2,085,190			2,085,190
Burundi & Rwanda Emergency Operation		352,665			352,665
Repatr.to Mali & the Niger - AFRICA		73,206			73,206
Refugees in Ireland		55,992			55,992
Total IRELAND		2,567,053			2,567,053

Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
ITALY					
Annual Programme		7,395,168			7,395,168
Refugees in Uganda		57,500			57,500
Humanit. Asst. in former Yugoslavia		1,311,475			1,311,475
Junior Professional Officers, Field	401,099	9,097			410,196
Junior Professional Officers, HQ	118,341	32,965			151,306
Total ITALY	519,440	8,806,205			9,325,645
JAPAN					
Annual Programme	3,120,000	20,740,000			23,860,000
Emergency Fund	2,330,000	1,000,000			3,330,000
Voluntary Repatriation	1,940,000				1,940,000
Emergency Op. in the Horn of Africa		2,300,000			2,300,000
Refugees in South Africa	876,000				876,000
Burundi & Rwanda Emergency Operation		19,556,461			19,556,461
Angolan Repatriation Operation		2,000,000			2,000,000
Assist. to Returnees & Ref. in Rwanda		10,000,000			10,000,000
Repatr.to Mali & the Niger - AFRICA		2,210,000			2,210,000
Repatriation Togolese Refugees		800,000			800,000
Cambodian Returnees		800,000			800,000
C.P.A. for Indo-Chinese Refugees		7,000,000			7,000,000
Myanmar Repat. from Bangladesh		2,500,000			2,500,000
Sri Lankan Returnees		1,000,000			1,000,000
Humanit. Asst. in former Yugoslavia		43,570,000			43,570,000
CIS Follow-Up Activities - EUROPE		205,000			205,000
Guatemalan Returnees from Mexico		600,000			600,000
Environmental Projects	1,100,000	1,300,000			2,400,000
Fund Raising/PI Activities	100,000				100,000
Junior Professional Officers, Field		1,233,795			1,233,795
Junior Professional Officers, HQ		284,143			284,143
Population Displacements		203,210			203,210
Total JAPAN	9,466,000	117,302,609			126,768,609
KUWAIT					
Annual Programme	200,000				200,000
Repatriation to Liberia		50,165			50,165
Total KUWAIT	200,000	50,165			250,165
LEBANON					
Annual Programme		3,000			3,000
LIECHTENSTEIN					
Annual Programme		32,895			32,895
Assist. to Returnees & Ref. in Rwanda		7,042			7,042
Total LIECHTENSTEIN		39,937			39,937

Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
LUXEMBOURG					
Annual Programme		114,939			114,939
Burundi & Rwanda Emergency Operation		143,678			143,678
Assist. to Returnees & Ref. in Rwanda	96,154	143,678			239,832
Repatr.to Mali & the Niger - AFRICA	82,418	172,410			254,828
Cambodian Returnees	137,363				137,363
Repatriation of Tajik Refugees	96,154				96,154
Total LUXEMBOURG	412,089	574,705			986,794
MADAGASCAR					
Annual Programme		101			101
MALAYSIA					
Annual Programme		20,000			20,000
MEXICO					
Annual Programme		100,000			100,000
MONACO					
Annual Programme		7,042			7,042
MOROCCO					
Annual Programme		15,000			15,000
NAMIBIA					
Angolan Repatriation Operation		1,000			1,000
NETHERLANDS					
Annual Programme		26,726,415			26,726,415
Burundi & Rwanda Emergency Operation		3,092,784			3,092,784
Angolan Repatriation Operation		2,497,637			2,497,637
Humanit. Asst. in former Yugoslavia		7,731,959			7,731,959
CIS Follow-Up Activities - EUROPE		874,266			874,266
Afghan Repatriation Programme		523,560			523,560
Refugees in Mauritania		241,546			241,546
Repatriation of Tajik Refugees		1,005,025			1,005,025
Environmental Projects	129,899	150,000			279,899
Junior Professional Officers, Field	3,700	857,193			860,893
Total NETHERLANDS	133,599	43,700,385			43,833,984
NEW ZEALAND					
Annual Programme		1,042,383			1,042,383
Burundi & Rwanda Emergency Operation		381,600			381,600
Assist. to Returnees & Ref. in Rwanda		138,300			138,300
Total NEW ZEALAND		1,562,283			1,562,283

Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
NORWAY					
Annual Programme		23,660,420			23,660,420
Emergency Op. in the Horn of Africa		643,502			643,502
Burundi & Rwanda Emergency Operation		2,989,537		19,264	3,008,801
Angolan Repatriation Operation		1,345,895			1,345,895
Repatriation to Liberia		901,258			901,258
Assist. to Returnees & Ref. in Rwanda	100,000	1,494,768			1,594,768
Repatr.to Mali & the Niger - AFRICA		413,793			413,793
Cambodian Returnees		417,828			417,828
Myanmar Repat. from Bangladesh		229,709			229,709
Sri Lankan Returnees		139,276			139,276
Humanit. Asst. in former Yugoslavia		2,297,090			2,297,090
CIS Follow-Up Activities - EUROPE		551,724			551,724
Guatemalan Returnees from Mexico		1,139,601			1,139,601
Afghan Repatriation Programme		573,729			573,729
Enhancement Resettlement Activities		448,276			448,276
Junior Professional Officers, Field		338,205			338,205
Junior Professional Officers, HQ		28,013			28,013
Nansen Medal		80,000			80,000
Refugee Children		105,932			105,932
Total NORWAY	100,000	37,798,556		19,264	37,917,820
PANAMA					
Annual Programme		500			500
PHILIPPINES					
Annual Programme	,000	2,430			5,430
Burundi & Rwanda Emergency Operation	1,000	2,000			3,000
Humanit. Asst. in former Yugoslavia		1,000			1,000
Total PHILIPPINES	4,000	5,430			9,430
PORTUGAL					
Annual Programme		107,500			107,500
Angolan Repatriation Operation		1,050,000			1,050,000
Total PORTUGAL		1,157,500			1,157,500
REPUBLIC OF KOREA					
Annual Programme		1,500,000			1,500,000
Junior Professional Officers, Field		69,652			69,652
Total REPUBLIC OF KOREA		1,569,652			1,569,652
SAN MARINO					
Annual Programme		23,973			23,973

Donor	CASH Outstanding Pledges	CASH Paid	KIND Outstanding Pledges	KIND Delivered	Total
SAUDI ARABIA					
Annual Programme	100,000	10,000			110,000
Burundi & Rwanda Emergency Operation		350,000			350,000
Assist. to Returnees & Ref. in Rwanda		150,000			150,000
Total SAUDI ARABIA	100,000	510,000			610,000
SOUTH AFRICA					
Angolan Repatriation Operation		136,593			136,593
Assist. to Returnees & Ref. in Rwanda		22,766			22,766
Total SOUTH AFRICA		159,359			159,359
SPAIN					
Annual Programme	15,246	2,009,045			2,024,291
Refugee Magazine in Spain	23,009	52,489			75,498
Total SPAIN	38,255	2,061,534			2,099,789
SRI LANKA					
Annual Programme	4,930				4,930
SWEDEN					
Annual Programme		34,787,442			34,787,442
Burundi & Rwanda Emergency Operation		2,631,580			2,631,580
Angolan Repatriation Operation		1,953,125			1,953,125
Repatriation to Liberia		1,315,789			1,315,789
Assist. to Returnees & Ref. in Rwanda		263,158			263,158
Repatr.to Mali & the Niger - AFRICA		651,042			651,042
Myanmar Repat. from Bangladesh		526,316			526,316
Sri Lankan Returnees		664,894			664,894
Humanit. Asst. in former Yugoslavia		3,947,368		69,007	4,016,375
CIS Follow-Up Activities - EUROPE		1,314,217			1,314,217
Guatemalan Returnees from Mexico		1,052,632			1,052,632
Afghan Repatriation Programme		651,042			651,042
Repatriation of Tajik Refugees		526,316			526,316
Junior Professional Officers, Field		87,553			87,553
Junior Professional Officers, HQ		71,713			71,713
Total SWEDEN		50,444,187		69,007	50,513,194

Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
SWITZERLAND					
Annual Programme		8,965,517			8,965,517
Emergency Op. in the Horn of Africa	704,225	688,300			1,392,525
Burundi & Rwanda Emergency Operation		1,398,875			1,398,875
Repatriation to Liberia		526,316			526,316
Repatr.to Mali & the Niger - AFRICA	352,113	405,405			757,518
Humanit. Asst. in former Yugoslavia		2,083,535			2,083,535
CIS Follow-Up Activities - EUROPE		3,078,974			3,078,974
Repatriation of Tajik Refugees		352,113			352,113
Environmental Projects		94,100			94,100
Hansen Medal		20,000			20,000
Others		1,800			1,800
Total SWITZERLAND	1,056,338	17,614,935			18,671,273
SWITZERLAND (COMMUNE DE COLOGNY)					
Annual Programme		4,225			4,225
Afghan Repatriation Programme		4,444			4,444
Total SWITZERLAND (COMMUNE DE COLOGNY)		8,669			8,669
THAILAND					
Annual Programme		15,000			15,000
Burundi & Rwanda Emergency Operation		10,000			10,000
Total THAILAND		25,000			25,000
TUNISIA					
Annual Programme		9,163			9,163
TURKEY					
Annual Programme	150,000				150,000
UNITED KINGDOM					
Annual Programme		8,064,516			8,064,516
Burundi & Rwanda Emergency Operation		1,592,300			1,592,300
Angolan Repatriation Operation		166,667			166,667
Ref. in Countries in Central Africa		57,058			57,058
Repatr.to Mali & the Niger - AFRICA		416,667			416,667
Myanmar Repat. from Bangladesh		247,682			247,682
Humanit. Asst. in former Yugoslavia		5,705,912			5,705,912
Afghan Repatriation Programme		1,290,322			1,290,322
CIS Programme Activities		1,000,000			1,000,000
Total UNITED KINGDOM		18,541,124			18,541,124

Donor	CASH		KIND		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
UNITED STATES OF AMERICA					
Annual Programme	500,000	107,146,455			107,646,455
Emergency Op. in the Horn of Africa	1,500,000	4,000,000			5,500,000
Refugees in Kenya	1,500,000				1,500,000
Burundi & Rwanda Emergency Operation	3,000,000	25,600,000			28,600,000
Angolan Repatriation Operation		4,000,000			4,000,000
Repatriation to Liberia		5,000,000			5,000,000
Assist. to Returnees & Ref. in Rwanda	3,000,000	12,000,000			15,000,000
Repatr.to Mali & the Niger - AFRICA		3,250,000			3,250,000
C.P.A. for Indo-Chinese Refugees	1,500,000	1,000,000			2,500,000
Myanmar Repat. from Bangladesh		1,600,000			1,600,000
Humanit. Asst. in former Yugoslavia	6,000,000	38,000,000			44,000,000
Refugees in Germany		120,000			120,000
Guatemalan Returnees from Mexico		1,000,000			1,000,000
Afghan Repatriation Programme		1,500,000			1,500,000
Cyprus Operation	6,600,000				6,600,000
Refugees in Mauritania		600,000			600,000
Repatriation of Tajik Refugees		1,030,000			1,030,000
CIS Programme Activities		8,000,000			8,000,000
Enhancement Resettlement Activities	340,000				340,000
Environmental Projects	200,000	200,000			400,000
Junior Professional Officers, Field	600,000	900,000			1,500,000
Refugee Aid and Development	35,375				35,375
Refugee Children	1,267,000	100,000			1,367,000
Various Consultancy Contracts		99,000			99,000
Total UNITED STATES OF AMERICA	26,042,375	215,145,455			241,187,830
Total GOVERNMENTAL	47,117,179	630,167,041	2,566,455	88,271	679,938,946

S/PPY/535/Add.5

Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
Intergovernmental					
EUROPEAN COMMUNITY					4,547,500
Annual Programme	3,056,581	1,490,919			116,233
Ref. in the Unit. Rep. of Tanzania	116,233				1,469,636
Refugees in Ethiopia	252,058	1,217,578			49,893,640
Burundi & Rwanda Emergency Operation	6,612,736	43,280,904			23,042,088
Assist. to Returnees & Ref. in Rwanda	7,781,123	15,260,965			566,366
Repatr.to Mali & the Niger - AFRICA	280,652	285,714			45,032
Myanmar Repat. from Bangladesh	23,060	21,972			35,833,363
Humanit. Asst. in former Yugoslavia	11,597,126	24,236,237			344,573
CIS Follow-Up Activities - EUROPE	67,492	277,081			50,896
Refugees in Chile - EC Cash		50,896			995,501
Afghan Repatriation Programme	995,501				95,613
Refugees in Mauritania	95,613				334,753
Sahrawi Refugees in Algeria	67,492	267,261			
Total EUROPEAN COMMUNITY	30,946,667	86,389,527			117,335,194
ORGANIZATION OF AFRICAN UNITY					50,000
Emergency Fund	50,000				50,000
Emergency Op. in the Horn of Africa		50,000			
Total ORGANIZATION OF AFRICAN UNITY	50,000	50,000			100,000
UN POPULATION FUND					25,000
Refugee Women		25,000			
UNDP					179,817
Guatemalan Refugees		179,817			281,570
Guatemalan Returnees from Mexico		281,570			
Total UNDP		461,387			461,387
Total INTERGOVERNMENTAL	30,996,667	86,925,914			117,921,581

Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
Non-Governmental/Private					
CANTRADE BANK, SWITZERLAND					
Annual Programme		9,500			9,500
CHEESE FESTA COMMITTEE, JAPAN					
Annual Programme		9,506			9,506
COMMITTEE FOR SOLID.-ASIAN UNDERPRIVILEGED					
C.P.A. for Indo-Chinese Refugees		100,000			100,000
COMITE BELGE, BELGIUM					
Assist. to Returnees & Ref. in Rwanda		100,000			100,000
DANISH REFUGEE COUNCIL					
CIS Programme Activities		13,368			13,368
DEUTSCHE STIFTUNG					
Repatr.to Mali & the Niger - AFRICA		347,930			347,930
ESPANA CON ACNUR, SPAIN					
Annual Programme		179,856			179,856
Emergency Fund		109,982			109,982
Burundi & Rwanda Emergency Operation		25,180			25,180
Angolan Repatriation Operation	50,335				50,335
Assist. to Returnees & Ref. in Rwanda	27,079	392,912			419,991
Humanit. Asst. in former Yugoslavia	53,691	266,187			319,878
Guatemalan Returnees from Mexico	59,583	188,254			247,837
Afghan Repatriation Programme	41,946				41,946
Total ESPANA CON ACNUR, SPAIN	232,634	1,162,371			1,395,005
FED.ELEC.POWER WORKERS UNION, JAPAN					
Annual Programme		17,271			17,271
FIFA, SWITZERLAND					
Annual Programme		15,165			15,165
FINNISH REFUGEE COUNCIL					
Burundi & Rwanda Emergency Operation		19,370			19,370
FORD FOUNDATION, UNITED STATES OF AMERICA					
Various Consultancy Contracts		75,000			75,000
HIKOYOSHI MAKI, JAPAN					
Burundi & Rwanda Emergency Operation		8,065			8,065

Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
HRH PRINCE ABDUL AZIZ, SAUDI ARABIA					
Annual Programme		13,333			13,333
INTERN.OLYMPIC COMMITTEE, SWITZERLAND					
Fund Raising/PI Activities		22,500			22,500
JAPAN TIMES					
Burundi & Rwanda Emergency Operation		38,843			38,843
JCLARWF, JAPAN					
Annual Programme		66,667			66,667
JINRUI AIZEN-KAI SOHONBU, JAPAN					
Assist. to Returnees & Ref. in Rwanda		17,094			17,094
JUSCO CO., JAPAN					
Burundi & Rwanda Emergency Operation		13,158			13,158
Assist. to Returnees & Ref in Rwanda		342,249			342,249
Total JUSCO CO., JAPAN		355,407			355,407
JYODOSHU, JAPAN					
Burundi & Rwanda Emergency Operation		23,622			23,622
KANTO GOLF ASSOCIATION, JAPAN					
Assist. to Returnees & Ref. in Rwanda		93,732			93,732
KOMEITO FUKUOKA, JAPAN					
Annual Programme		15,683			15,683
LINTZ CORPORATION, JAPAN					
Annual Programme		44,470			44,470
M. HIRATA, JAPAN					
CIS Follow-Up Activities - EUROPE		15,748			15,748
MAINICHI SHIMBUN, JAPAN					
Burundi & Rwanda Emergency Operation		34,677			34,677
CIS Follow-Up Activities - EUROPE		8,065			8,065
Total MAINICHI SHIMBUN, JAPAN		42,742			42,742

Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
MISCELLANEOUS					
Annual Programme		917,788			917,788
Emergency Op. in the Horn of Africa		107			107
Burundi & Rwanda Emergency Operation		2,169,019			2,169,019
Angolan Repatriation Operation		5,000			5,000
Repatriation to Liberia		163			163
Assist. to Returnees & Ref. in Rwanda		27,921			27,921
Education Fund		5,391			5,391
C.P.A. for Indo-Chinese Refugees		4,930			4,930
Sri Lankan Returnees		150			150
Humanit. Asst. in former Yugoslavia		233,114			233,114
CIS Follow-Up Activities - EUROPE		860			860
Awards		5,000			5,000
Fund Raising/PI Activities		4,000			4,000
Total MISCELLANEOUS		3,373,443			3,373,443
MR. R. LAURENS, ITALY					
Burundi & Rwanda Emergency Operation		39,216			39,216
NIHON RODOO KUMIAI SOORENGOOKAI					
Assist. to Returnees & Ref. in Rwanda		176,991			176,991
NIPPON FOUNDATION, JAPAN					
Annual Programme		1,000,000			1,000,000
NISHINO TOMOTERU, JAPAN					
Annual Programme		8,065			8,065
R.J. REYNOLDS TOBACCO INT. S.A., SWITZERLAND					
CIS Follow-Up Activities - EUROPE		36,000			36,000
RADDA BARNEN, SWEDEN					
Annual Programme		35,596			35,596
SCHWEIZ. OEKUM. FLUECHTLINGSHILFE					
Annual Programme		105,634			105,634
SHINNYOEN, JAPAN					
Humanit. Asst. in former Yugoslavia		20,052			20,052
Afghan Repatriation Programme		63,281			63,281
Total SHINNYOEN, JAPAN		83,333			83,333
SOCIETE DE BANQUES SUISSES					
Annual Programme		71,551			71,551
Assist. to Returnees & Ref. in Rwanda		10,000			10,000
Total SOCIETE DE BANQUES SUISSES		81,551			81,551

Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
SOGO SECURITY SERVICES, JAPAN					
Annual Programme		16,530			16,530
SOKA GAKKAI YOUTH PEACE CONF., JAPAN					
Annual Programme		65,000			65,000
Emergency Op. in the Horn of Africa		212,458			212,458
Total SOKA GAKKAI YOUTH PEACE CONF., JAPAN		277,458			277,458
SOROPTIMIST INTERN.OF AMERICAS, JAPAN					
Burundi & Rwanda Emergency Operation		29,414			29,414
Assist. to Returnees & Ref. in Rwanda		31,567			31,567
Fund Raising/PI Activities		5,689			5,689
Total SOROPTIMIST INTERN.OF AMERICAS, JAPAN		66,670			66,670
STICHTING VLUCHTELING, NETHERLANDS					
Annual Programme		49,505			49,505
Burundi & Rwanda Emergency Operation		99,010			99,010
Angolan Repatriation Operation		99,010			99,010
CIS Follow-Up Activities - EUROPE		99,010			99,010
Total STICHTING VLUCHTELING, NETHERLANDS		346,535			346,535
TREE OF LIFE, JAPAN					
Annual Programme		66,684			66,684
UNITED KINGDOM FOR UNHCR					
Annual Programme		18,523			18,523
Burundi & Rwanda Emergency Operation		69,381			69,381
Assist. to Returnees & Ref. in Rwanda		101,990			101,990
Humanit. Asst. in former Yugoslavia		17,989			17,989
Total United Kingdom for UNHCR		207,883			207,883
Total NON-GOVERNMENTAL/PRIVATE	232,634	8,548,976			8,781,610
GRAND TOTAL	78,345,480	725,641,931	2,566,455	88,271	806,642,137

Schedule 2

Status of prior years' outstanding contributions at 31 December 1997

(United States dollars)

Donor	Year	Cash	Kind	Total
Governmental				
ALGERIA				
Annual Programme	1995	50,000		50,000
		50,000		50,000
GERMANY				
Annual Programme	1996		98,491	98,491
			98,491	98,491
LIBYAN ARAB JAMAHIRIYA				
Annual Programme	1994	10,000		10,000
		10,000		10,000
SPAIN				
Other Trust Funds	1991	4,000,000		4,000,000
		4,000,000		4,000,000
SUDAN				
Annual Programme	1995	2,500		2,500
		2,500		2,500
UNITED STATES OF AMERICA				
C.P.A. for Indo-Chinese Refugees	1996	135,165		135,165
Cyprus Operation	1996	2,175,903		2,175,903
Other Trust Funds	1995		362,125	362,125
		2,311,068	362,125	2,673,193
Total GOVERNMENTAL		6,373,568	460,616	6,834,184

Donor	Year	Cash	Kind	Total
Intergovernmental				
E.C.				
Annual Programme	1994	787,282		787,282
Annual Programme	1995	109,336		109,336
Annual Programme	1996	374,088	30,160	404,248
Great Lakes Operation excl. Rwanda	1994	11,968		11,968
Great Lakes Operation excl. Rwanda	1995	919,861		919,861
Great Lakes Operation excl. Rwanda	1996	5,326,249		5,326,249
C.P.A. for Indo-Chinese Refugees	1994	17,186		17,186
Mozambican Returnees	1995	1,689,135		1,689,135
Other Trust Funds	1993	44,625		44,625
Other Trust Funds	1994	67,989	271,300	339,289
Other Trust Funds	1995	106,802	720,000	826,802
Other Trust Funds	1996	1,581,284		1,581,284
Humanit. Asst. in former Yugoslavia	1996	6,980,328		6,980,328
		18,016,133	1,021,460	19,037,593
Total INTERGOVERNMENTAL		18,016,133	1,021,460	19,037,593
GRAND TOTAL		24,389,701	1,482,076	25,871,777

Schedule 3

General programmes: schedule of appropriations for the year ended 31 December 1997

Appropriations under the annual programme

(United States dollars)

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Central & West Afr. Mgt. Team							
BENIN	1,346,100	105,437	1,451,537	1,230,304	109,116	1,339,420	112,117
BURKINA FASO	436,700	165,000	603,700	443,618	70,311	513,929	89,771
CAMEROON	623,300	210,382	833,682	633,655	84,333	717,988	115,694
CENTRAL AFRICAN REPUBLIC	3,055,500	21,252	3,076,752	2,755,699	320,186	3,075,885	867
CHAD	111,400	50,650	162,050	107,673	34,327	142,000	20,050
CONGO	279,200	(39,900)	239,300	9,728	24,272	34,000	205,300
CÔTE D'IVOIRE	13,395,300	221,058	13,616,358	10,872,205	1,037,956	11,910,161	1,706,197
DEMOCRATIC REPUBLIC OF THE CONGO	5,856,100	851,935	6,708,035	4,727,983	1,543,096	6,271,079	436,956
DJIBOUTI	2,032,800	680,207	2,713,007	2,217,441	483,169	2,700,610	12,397
ERITREA	913,500	(95,480)	818,020	729,154	47,981	777,135	40,885
ETHIOPIA	14,783,800	3,357,049	18,140,849	15,884,325	1,800,584	17,684,909	455,940
GABON	161,900	16,400	178,300	121,494	56,806	178,300	
GAMBIA	281,900	108,978	390,878	253,593	99,863	353,456	37,422
GHANA	1,534,900	733,671	2,268,571	1,667,828	208,889	1,876,717	391,854
GUINEA	21,315,000	5,146,418	26,461,418	24,820,008	743,539	25,563,547	897,871
GUINEA-BISSAU	605,200	(28,402)	576,798	387,194	71,504	458,698	118,100
KENYA	17,334,600	3,620,091	20,954,691	18,629,721	2,310,793	20,940,514	14,177
LIBERIA	4,734,000	(2,302,268)	2,431,732	2,187,321	91,291	2,278,612	153,120
MALI	554,000	(97,700)	456,300	424,953	6,945	431,898	24,402
MAURITANIA	2,152,100	(743,728)	1,408,372	1,028,621	70,009	1,098,630	309,742
NIGER	349,000	(5,800)	343,200	237,600	77,000	314,600	28,600
NIGERIA	754,700	730,487	1,485,187	1,339,052	102,535	1,441,587	43,600
SENEGAL	3,029,800	(16,435)	3,013,365	2,540,100	237,165	2,777,265	236,100
SIERRA LEONE	744,100	779,541	1,523,641	924,486	166,755	1,091,241	432,400
SOMALIA	196,000	23,500	219,500	189,672	7,878	197,550	21,950
SUDAN	10,370,300	157,374	10,527,674	8,157,884	2,116,172	10,274,056	253,618
TOGO	499,400	(8,600)	490,800	364,168	64,832	429,000	61,800
UGANDA	24,781,500	58,966	24,840,466	21,369,750	1,242,316	22,612,066	2,228,400
WEST AFRICA	94,000	102,000	196,000	52,353	38,763	91,116	104,884
Total CENTRAL & WEST AFR. MGT. TEAM	132,328,100	13,802,083	146,130,183	124,307,583	13,268,386	137,575,969	8,554,214

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
SOUTHERN AFRICAN OPERATIONS							
ANGOLA	636,200	(22,000)	614,200	120,872	728	121,600	492,600
BOTSWANA	565,400	(215,725)	349,675	325,920	90	326,010	23,665
CONGO	298,300	41,740	340,040	224,837	75,163	300,000	40,040
DEMOCRATIC REPUBLIC OF THE CONGO	469,900	(25,500)	444,400	402,507	10,893	413,400	31,000
LESOTHO	20,100	8,501	28,601	28,601		28,601	
MADAGASCAR	60,000	(650)	59,350	44,486	5,514	50,000	9,350
MALAWI	1,562,800	(184,258)	1,378,542	1,321,507	29,427	1,350,934	27,608
MOZAMBIQUE	934,900	77,634	1,012,534	976,775	30,759	1,007,534	5,000
NAMIBIA	560,100	328,237	888,337	696,688	137,067	833,755	54,582
SOUTH AFRICA	2,550,000	442,242	2,992,242	2,557,113	386,361	2,943,474	48,768
SWAZILAND	998,400	(362,119)	636,281	586,852	22,491	609,343	26,938
ZAMBIA	2,164,300	743,587	2,907,887	2,688,688	144,975	2,833,663	74,224
ZIMBABWE	894,200	52,509	946,709	851,071	20,218	871,289	75,420
Total SOUTHERN AFRICAN OPERATIONS	11,714,600	884,198	12,598,798	10,825,917	863,686	11,689,603	909,195

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Great Lakes							
UNITED REP. OF TANZANIA	2,133,500	(210,748)	1,922,752	1,752,606	115,486	1,868,092	54,660
Total GREAT LAKES	2,133,500	(210,748)	1,922,752	1,752,606	115,486	1,868,092	54,660

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Europe							
ALBANIA	302,100	182,081	484,181	301,303	119,426	420,729	63,452
ARMENIA	1,345,800	437,523	1,783,323	1,413,715	221,408	1,635,123	148,200
AUSTRIA	1,991,900	(47,610)	1,944,290	1,651,038	152,458	1,803,496	140,794
AZERBAIJAN		326,700	326,700	122,536	77,464	200,000	126,700
BALTIC STATES	801,500	848,300	1,649,800	632,953	1,016,847	1,649,800	
BELARUS	591,000	59,773	650,773	612,429	38,112	650,541	232
BELGIUM	1,673,400	(215,176)	1,458,224	1,293,762	88,562	1,382,324	75,900
BULGARIA	897,400	81,178	978,578	858,548	5,670	864,218	114,360
CYPRUS	33,900	10,000	43,900	39,461	39	39,500	4,400
CZECH REPUBLIC	1,067,300	(17,311)	1,049,989	939,125	12,670	951,795	98,194
FRANCE	2,231,700	(254,575)	1,977,125	1,721,166	85,441	1,806,607	170,518
GERMANY	2,857,900	(296,926)	2,560,974	2,019,415	55,750	2,075,165	485,809
GREECE	2,035,000	(218,541)	1,816,459	1,587,459	30,040	1,617,499	198,960
HUNGARY	2,676,000	(743,997)	1,932,003	1,527,508	54,072	1,581,580	350,423
IRELAND	62,600	64,700	127,300	40,627	15,488	56,115	71,185
ITALY	2,012,900	(145,865)	1,867,035	1,715,313	50,516	1,765,829	101,206
MALTA	400,000	(10,900)	389,100	275,000	24,080	299,080	90,020
NETHERLANDS	231,700	2,900	234,600	213,477	14,059	227,536	7,064
OTHER COUNTRIES IN EUROPE	726,700		726,700	458,960	86,040	545,000	181,700
POLAND	642,300	(47,246)	595,054	564,139	28,917	593,056	1,998
PORTUGAL	651,300	40,426	691,726	584,580	10,546	595,126	96,600
REPUBLIC OF MOLDOVA		472,033	472,033	367,257	61,900	429,157	42,876
ROMANIA	825,000	262,900	1,087,900	978,767	13,459	992,226	95,674
RUSSIAN FEDERATION	9,596,500	(118,911)	9,477,589	8,567,513	241,159	8,808,672	668,917
SLOVAKIA	955,500	151,411	1,106,911	903,197	72,274	975,471	131,440
SPAIN	1,004,700	(90,643)	914,057	813,265	31,065	844,330	69,727
SWEDEN	1,327,900	(4,194)	1,323,706	1,098,547	50,200	1,148,747	174,959
SWITZERLAND	854,900	(115,600)	739,300	548,462	103,248	651,710	87,590
TURKEY	5,526,500	(963,455)	4,563,045	4,460,030	75,015	4,535,045	28,000
UKRAINE	1,710,500	1,224,231	2,934,731	2,802,515	129,703	2,932,218	2,513
UNITED KINGDOM	1,574,500	202,723	1,777,223	1,631,259	144,514	1,775,773	1,450
Total EUROPE	46,608,400	1,075,929	47,684,329	40,743,326	3,110,142	43,853,468	3,830,861

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Special Oper. in former Yugoslavia							
AUSTRIA		160,500	160,500	113,121		113,121	47,379
BELGIUM		166,900	166,900	126,245	6,500	132,745	34,155
GERMANY		340,135	340,135	320,874	19,261	340,135	
SLOVENIA	2,376,600	(251,415)	2,125,185	1,992,421	30,172	2,022,593	102,592
SWEDEN		123,108	123,108	103,188	14,891	118,079	5,029
THE FORMER YUGOSLAV REP.MACEDONIA	2,300,900	(350,370)	1,950,530	1,204,698	319,826	1,524,524	426,006
YUGOSLAVIA	223,900	(30,400)	193,500	132,377	7,923	140,300	53,200
Total SP. OP. IN FORMER YUGOSLAVIA	4,901,400	158,458	5,059,858	3,992,924	396,573	4,391,497	668,361

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Asia & Oceania							
AUSTRALIA	1,097,500	(17,686)	1,079,814	1,046,670	33,144	1,079,814	
BANGLADESH	4,376,000	(1,344,663)	3,031,337	2,792,612	160,010	2,952,622	78,715
CAMBODIA	585,000	(150,642)	434,358	386,152	25,906	412,058	22,300
CHINA	2,164,800	870,958	3,035,758	2,920,505	112,123	3,032,628	3,130
HONGKONG, CHINA	2,746,500	1,117,918	3,864,418	3,804,204	26,627	3,830,831	33,587
INDIA	4,664,000	(1,708,543)	2,955,457	2,521,743	106,168	2,627,911	327,546
INDONESIA	320,000	437,175	757,175	701,617	23,388	725,005	32,170
JAPAN	3,407,300	(999,305)	2,407,995	2,368,088	17,002	2,385,090	22,905
MALAYSIA	706,800	114,911	821,711	759,382	23,663	783,045	38,666
NEPAL	5,992,500	140,643	6,133,143	5,534,899	206,001	5,740,900	392,243
OTHER COUNTRIES IN ASIA	35,600	185,604	221,204	133,499	60,876	194,375	26,829
PAPUA NEW GUINEA		152,476	152,476	141,539		141,539	10,937
PHILIPPINES	756,200	160,764	916,964	813,473	46,540	860,013	56,951
SINGAPORE	30,000	73,200	103,200	63,426	5,174	68,600	34,600
SRI LANKA	53,000	(600)	52,400	41,055	45	41,100	11,300
THAILAND	6,432,800	326,992	6,759,792	4,576,107	344,704	4,920,811	1,838,981
Total ASIA & OCEANIA	33,368,000	(640,798)	32,727,202	28,604,971	1,191,371	29,796,342	2,930,860

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Americas							
ARGENTINA	1,902,400	152,716	2,055,116	1,980,074	55,260	2,035,334	19,782
BELIZE	1,095,600	(108,670)	986,930	842,626	36,718	879,344	107,586
BOLIVIA	209,500		209,500	187,750	800	188,550	20,950
BRAZIL	1,884,500	(6,451)	1,878,049	1,607,331	9,100	1,616,431	261,618
CANADA	1,129,800	(63,753)	1,066,047	918,542	42,092	960,634	105,413
CHILE	219,300	(1,000)	218,300	192,430	1,966	194,396	23,904
COLOMBIA	76,900	(76,900)					
COSTA RICA	1,080,400	(476,577)	603,823	599,395	4,428	603,823	
CUBA	147,100	200,919	348,019	271,473	76,527	348,000	19
DOMINICAN REPUBLIC	609,800	(119,616)	490,184	461,839	10,504	472,343	17,841
ECUADOR	71,200	(71,200)					
EL SALVADOR	250,300	31,998	282,298	277,418		277,418	4,880
GUATEMALA	219,300	4,603	223,903	215,316	6,635	221,951	1,952
HONDURAS	41,600	(41,600)					
LATIN AMERICA, N. WESTERN	220,100	319,800	539,900	346,579	46,163	392,742	147,158
LATIN AMERICA, NORTHERN	1,395,900	220,245	1,616,145	1,096,639	182,027	1,278,666	337,479
LATIN AMERICA, SOUTHERN	30,000	50,000	80,000	68,541	11,459	80,000	
MEXICO	7,295,000	2,728,399	10,023,399	8,844,297	391,510	9,235,807	787,592
NICARAGUA	102,800	2,102	104,902	90,227		90,227	14,675
PARAGUAY	22,400		22,400	18,400		18,400	4,000
PERU	111,000		111,000	100,000	500	100,500	10,500
UNITED STATES OF AMERICA	2,801,200	1,303,298	4,104,498	3,840,457	218,041	4,058,498	46,000
URUGUAY	121,800		121,800	115,600		115,600	6,200
VENEZUELA	1,444,100	207,414	1,651,514	1,620,988	30,526	1,651,514	
Total AMERICAS	22,482,000	4,255,727	26,737,727	23,695,922	1,124,256	24,820,178	1,917,549

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Central and South-West Asia, North Africa and the Middle East							
AFGHANISTAN	424,900	(24,900)	400,000	198,804	21,196	220,000	180,000
ALGERIA	4,542,700	930,658	5,473,358	2,083,760	2,682,277	4,766,037	707,321
CENTRAL ASIAN REPUBLICS	2,477,600	750,196	3,227,796	3,038,665	189,131	3,227,796	
EGYPT	4,532,100	46,911	4,579,011	3,975,131	161,216	4,136,347	442,664
IRAN (ISLAMIC REPUBLIC OF)	14,214,300	754,259	14,968,559	11,375,458	2,924,802	14,300,260	668,299
IRAQ	3,844,900	528,883	4,373,783	3,796,738	412,739	4,209,477	164,306
JORDAN	1,466,900	(20,765)	1,446,135	1,297,491	65,540	1,363,031	83,104
KAZAKHSTAN		315,000	315,000	266,760		266,760	48,240
KUWAIT	771,200	43,968	815,168	755,663	24,079	779,742	35,426
KYRGYZSTAN		555,000	555,000	497,328	2,672	500,000	55,000
LEBANON	1,501,400	243,629	1,745,029	1,718,841	18,163	1,737,004	8,025
LIBYAN ARAB JAMAHIRIYA	1,287,500	332,026	1,619,526	955,647	423,422	1,379,069	240,457
MIDDLE EAST	211,000	(27,000)	184,000	160,269	13,731	174,000	10,000
MOROCCO	240,000	(1,900)	238,100	204,270	7,730	212,000	26,100
PAKISTAN	11,159,800	926,583	12,086,383	11,030,435	664,389	11,694,824	391,559
SAUDI ARABIA	1,415,900	(85,898)	1,330,002	1,164,911	42,175	1,207,086	122,916
SYRIAN ARAB REPUBLIC	2,348,100	(40,314)	2,307,786	2,237,592	20,467	2,258,059	49,727
TAJIKISTAN	480,000	(33,000)	447,000	218,290	41,710	260,000	187,000
TUNISIA	517,700	(60,803)	456,897	394,667	7,275	401,942	54,955
TURKMENISTAN		200,000	200,000	109,269	40,731	150,000	50,000
UZBEKISTAN	1,377,000	(1,037,000)	340,000	251,567	35,015	286,582	53,418
YEMEN	2,256,700	110,190	2,366,890	2,103,619	222,996	2,326,615	40,275
Total Central and South-West Asia, North Africa and the Middle East	55,069,700	4,405,723	59,475,423	47,835,175	8,021,456	55,856,631	3,618,792

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Other Programmes							
OTHER PROGRAMMES	50,892,200	(21,064,129)	29,828,071	9,025,105	3,191,841	12,216,946	17,611,125
Total OTHER PROGRAMMES	50,892,200	(21,064,129)	29,828,071	9,025,105	3,191,841	12,216,946	17,611,125

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Headquarters							
DIV. OF EXTERNAL RELATIONS	561,100	(561,100)					
DIV. OF HUMAN RESOURCES MGT.	2,006,200	210,083	2,216,283	2,153,377	62,906	2,216,283	
DIV. OF INTERNATIONAL PROTECTION		248,300	248,300	246,146	1,815	247,961	339
DIVISON OF PROG. AND OPS. SUPPORT	1,373,000	(89,401)	1,283,599	1,218,942	48,700	1,267,642	15,957
DIVISON OF THE CONTROLLER (DCMS)	3,190,400	823,051	4,013,451	3,135,992	68,456	3,204,448	809,003
EXECUTIVE DIRECTION & MANAGEMENT	1,177,900	238,934	1,416,834	1,343,877	72,957	1,416,834	
HEADQUARTERS	31,853,000	(3,064,700)	28,788,300	27,538,177	1,036,119	28,574,296	214,004
HEADQUARTERS OVERALL	3,671,300	(946,342)	2,724,958	2,023,557	514,215	2,537,772	187,186
JOINT UNITED NATIONS ACTIVITIES	3,400,600	(409,600)	2,991,000	2,757,226	96,677	2,853,903	137,097
REG. BUREAU FOR AFRICA	234,500	176,200	410,700	389,384	21,316	410,700	
REG. BUREAU FOR AMERICAS	151,900	(726)	151,174	149,069	2,105	151,174	
REG. BUREAU FOR ASIA AND OCEANIA	230,900	13,742	244,642	242,651	1,991	244,642	
REG. BUREAU FOR EUROPE	263,300	119,116	382,416	361,011	21,405	382,416	
REGIONAL BUREAU FOR CASWANAME		76,000	76,000	67,742		67,742	8,258
Total HEADQUARTERS	48,114,100	(3,166,443)	44,947,657	41,627,151	1,948,662	43,575,813	1,371,844
Total ANNUAL PROGRAMME	407,612,000	(500,000)	407,112,000	332,410,680	33,233,859	365,644,539	41,467,461

Appropriations under the Emergency Fund

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Central & West Afr. Mgt. Team							
GUINEA		1,000,000	1,000,000	714,286	285,714	1,000,000	
KENYA		1,500,000	1,500,000	500	1,499,500	1,500,000	
Total CENTRAL & WEST AFR. MGT. TEAM		2,500,000	2,500,000	714,786	1,785,214	2,500,000	
Southern African Operations							
ZAMBIA		575,894	575,894	575,894		575,894	
Total SOUTHERN AFRICAN OPERATIONS		575,894	575,894	575,894		575,894	
Other Programmes							
OTHER PROGRAMMES	25,000,000	(3,075,894)	21,924,106	130,382	559,618	690,000	21,234,106
Total OTHER PROGRAMMES	25,000,000	(3,075,894)	21,924,106	130,382	559,618	690,000	21,234,106
Total EMERGENCY FUND	25,000,000		25,000,000	1,421,062	2,344,832	3,765,894	21,234,106

Appropriations under the Voluntary Repatriation Fund

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Central & West Afr. Mgt. Team							
CHAD		250,000	250,000	221,869	28,131	250,000	
GUINEA		500,000	500,000	257,136	242,864	500,000	
KENYA		495,914	495,914	407,841	88,073	495,914	
LIBERIA		50,000	50,000	22,665	27,335	50,000	
MALI		5,000,000	5,000,000	5,000,000		5,000,000	
NIGER		737,910	737,910	580,090	157,820	737,910	
SIERRA LEONE		2,700,000	2,700,000	2,549,953	150,047	2,700,000	
WEST AFRICA		10,000	10,000	7,431	2,569	10,000	
Total CENTRAL & WEST AFR. MGT. TEAM		9,743,824	9,743,824	9,046,984	696,839	9,743,824	
Southern African Operations							
ANGOLA		2,890,000	2,890,000	1,049,723	1,840,277	2,890,000	
ZAMBIA		110,000	110,000	104,933	5,067	110,000	
Total SOUTHERN AFRICAN OPERATIONS		3,000,000	3,000,000	1,154,656	1,845,344	3,000,000	
Europe							
GEORGIA		1,782,216	1,782,216	1,597,311	184,905	1,782,216	
RUSSIAN FEDERATION		102,700	102,700	79,776	22,924	102,700	
TURKEY		110,000	110,000	32,901	77,099	110,000	
UNITED KINGDOM		64,000	64,000	34,531	29,469	64,000	
Total EUROPE		2,058,916	2,058,916	1,744,519	314,397	2,058,916	

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Asia & Oceania							
SRI LANKA		436,000	436,000	339,472	95,528	435,000	1,000
Total ASIA and OCEANIA		436,000	436,000	339,472	95,528	435,000	1,000
Americas							
CUBA		240,000	240,000	224,569	15,431	240,000	
DOMINICAN REPUBLIC		14,800	14,800	6,965	7,835	14,800	
Total AMERICAS		254,800	254,800	231,534	23,266	254,800	
Central and South-West Asia, North Africa and the Middle East							
IRAQ		28,000	28,000	7,430	20,570	28,000	
LIBYAN ARAB JAMAHIRIYA		75,000	75,000	31,366	43,634	75,000	
MIDDLE EAST		59,000	59,000	24,673	34,327	59,000	
Total Central and South-West Asia, North Africa and the Middle East		162,000	162,000	63,469	98,531	162,000	
Other PROGRAMMES							
VOLUNTARY REPATRIATION FUND	20,000,000	(15,655,540)	4,344,460				4,344,460
Total OTHER PROGRAMMES	20,000,000	(15,655,540)	4,344,460				4,344,460
Total VOL. REPATRIATION FUND	20,000,000		20,000,000	12,580,635	3,073,905	15,654,540	4,345,460

Schedule 4

Special accounts: funds allocated/available for the year ended 31 December 1997

(United States dollars)

Description of appropriation section or programme	Funds Allocated			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Education Account							
BANGLADESH	18,000		18,000	2,076	11,229	13,305	4,695
BOTSWANA	18,200		18,200	52	17,996	18,048	152
BURKINA FASO	10,200		10,200	1,395	8,723	10,118	82
BURUNDI		11,400	11,400	11,374		11,374	26
CENTRAL AFRICAN REPUBLIC	24,000		24,000		9,600	9,600	14,400
CONGO	16,000	(11,400)	4,600				4,600
DEMOCRATIC REPUBLIC OF THE CONGO	71,500		71,500		57,613	57,613	13,887
DOMINICAN REPUBLIC	5,600		5,600	4,286	1,046	5,332	268
ETHIOPIA	4,800		4,800				4,800
GHANA		6,300	6,300	66	6,234	6,300	
KENYA	15,800		15,800	9,970	951	10,921	4,879
LATIN AMERICA, SOUTHERN	16,700		16,700	16,665		16,665	35
LIBERIA	36,000		36,000	4,480	22,420	26,900	9,100
MALI	4,500		4,500				4,500
NIGER	8,700	(6,300)	2,400				2,400
OTHER PROGRAMMES	35,000		35,000	1,754	33,246	35,000	
PAPUA NEW GUINEA		8,700	8,700	8,344	326	8,670	30
SENEGAL	14,200	(8,700)	5,500				5,500
SUDAN	14,600		14,600	8,277	4,743	13,020	1,580
Total EDUCATION ACCOUNT	313,800		313,800	68,738	174,128	242,866	70,934

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
STAFF HOUSING	1,415,289	506,494	133,123	639,617	775,672
Income Generating Activities					
Sale of PI Materials Private Sector Fund Raising	1,286,989	294,302	305,698	600,000	686,989
Total INCOME GENERATING ACTIVITIES	1,286,989	294,302	305,698	600,000	686,989

Schedule 5

Special programmes (including trust funds): funds available for the year ended 31 December 1997

(United States dollars)

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
AFRICA					
East Africa & the Horn					
Emergency Op. in the Horn of Africa	29,813,671	14,850,219	5,652,515	20,502,734	9,310,937
Refugees in Djibouti	1,094				1,094
Refugees in Ethiopia	2,126,088	47,328	1,784,607	1,831,935	294,153
Refugees in Kenya	1,863,781	250,844	71,737	322,581	1,541,200
Reafforestation in the Sudan	131,817		131,815	131,815	2
Ref. in the Unit. Rep. of Tanzania	128,070	42,814	16,300	59,114	68,956
Refugees in Uganda	1,425,429	1,246,507	32,657	1,279,164	146,265
Southern Africa					
Mozambican Repatr. Operation	1,207,193	153,686	3,456	157,142	1,050,051
Mozambicans in Malawi	784,531	320,906	19,094	340,000	444,531
Mozambican Returnees	334,690				334,690
Refugees in Namibia	47,873		47,873	47,873	
Refugees in South Africa	1,850,898	560,650	186,313	746,963	1,103,935
West & Central Africa					
Burundi & Rwanda Emergency Oper.	156,875,036	114,765,955	30,516,232	145,282,187	11,592,849
Angolan Repatriation Operation	16,726,361	14,782,388	1,925,251	16,707,639	18,722
Repatriation to Liberia	11,915,342	5,567,030	5,350,618	10,917,648	997,694
Malian Ref. in Burkina Faso	1,420				1,420
Ref. in Countries in Central Africa	57,058	56,080	978	57,058	
Liberians in Guinea	528,456	440,012	26,988	467,000	61,456
Refugees in Côte d'Ivoire	528,134	154,950	131,329	286,279	241,855
Repatr.to Mali & the Niger - AFRICA	8,337,846	7,277,114	1,029,411	8,306,525	31,321
Repat. & Reint. ref. from Mali and the Niger	935,142				935,142
Refugees in the Niger	19,557				19,557
Assist. to Return. & Ref. in Rwanda	73,426,397	55,429,841	13,905,806	69,335,647	4,090,750
Returnees in Rwanda	60,739				60,739
Refugees in Senegal	281,237	137,294	64,362	201,656	79,581
Repat/Reintegr. Sierra Leonean Ref.	260,116	101,739	158,377	260,116	
Repatriation Togolese Refugees	1,739,788	1,214,937	115,285	1,330,222	409,566
Refugee Education in Western Africa	596,217	589,194	7,023	596,217	
Refugees in Dem. Rep. of the Congo	72,209				72,209
Africa Overall					
Education Fund	154,591				154,591
Environmental Activities in Africa	1,063,876	632,872	431,004	1,063,876	

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
ASIA & OCEANIA					
Cambodian Returnees	3,274,194	850,664	1,059,268	1,909,932	1,364,262
C.P.A. for Indo-Chinese Refugees	23,773,841	13,042,907	1,773,899	14,816,806	8,957,035
Refugees in Asia	39,702	292	12,390	12,682	27,020
Myanmar Repat. from Bangladesh	8,394,223	7,852,067	542,115	8,394,182	41
Environmental Activities in Asia	20,449	9,927	10,522	20,449	
Public Info. Activities in Japan	302,661	218,534	67,127	285,661	17,000
Sri Lankan Returnees	5,945,686	5,873,850	71,836	5,945,686	
Repat. & Reint. of Myanmar Refugees	2,155,400				2,155,400
Refugees in Nepal	679,020	218,963	137,093	356,056	322,964
Ass. to Sri Lankan Ret./Displ.Pers.	4,371				4,371
EUROPE					
Humanit. Asst. in former Yugoslavia	208,843,462	155,133,724	20,703,987	175,837,711	33,005,751
CIS Follow-Up Activities- EUROPE	19,600,100	17,747,015	1,853,085	19,600,100	
CIS Countries	7,225,176				7,225,176
Admin.Support in France	1,229,346	387,516	58,685	446,201	783,145
Refugees in Germany	120,000	57,943	12,057	70,000	50,000
Public Awareness in the U.K.	267,799	152,275	65,125	217,400	50,399
Public Awareness in Italy	731,269	490,109	160,911	651,020	80,249
Refugees in Ireland	55,992	48,299		48,299	7,693
Refugee Magazine in Spain	87,814	47,683	23,212	70,895	16,919
Public Awareness in Spain	129,313	104,185		104,185	25,128
Refugees in former Yugoslavia	10,000,000	10,000,000		10,000,000	
THE AMERICAS & CARIBBEAN					
Refugees in Chile - EC Cash	53,573	53,573		53,573	
Guatemalan Refugees	445,398	345,614	97,846	443,460	1,938
Repat. & Reint. of Guatemalan Ref.	2,349,197				2,349,197
Refugee Education in Latin America	472,949	463,692	9,252	472,944	5
Guatemalan Returnees from Mexico	7,726,303	7,141,326	584,977	7,726,303	
Public Awareness in USA	241,779	240,000		240,000	1,779
Conferences in USA	29,434				29,434

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
Central and South-West Asia, North Africa and the Middle East					
Afghan Repatriation Programme	21,334,364	16,122,850	3,709,748	19,832,598	1,501,766
Cyprus Operation	13,496,707	7,387,579	1,904,874	9,292,453	4,204,254
Sahrawi Refugees in Algeria	334,753	301,120	28,880	330,000	4,753
CIS Follow-Up Activities	85,888	70,598	15,290	85,888	
Refugees in Islamic Rep. of Iran	1,964,695	251,617	48,383	300,000	1,664,695
Refugees in Iraq	3,304,833	740,783	220,127	960,910	2,343,923
Refugees in Mauritania	1,114,608	653,418	129,715	783,133	331,475
Repat.to Mali & the Niger	726,000	627,615	98,385	726,000	
Afghan Refugees in Pakistan	1,424				1,424
Repatriation of Tajik Refugees	1,329,065	991,599	329,139	1,320,738	8,327
Repat. & Reint. of Tajik Refugees	4,284,194				4,284,194
West Sahara Repatriation Programme	7,707,691	294,075	16,957	311,032	7,396,659
OTHER PROGRAMMES					
Unearmarked Funds	986,371				986,371
Fund Raising/PI Activities	5,215,384	1,448,150	736,750	2,184,900	3,030,484
Japan Refugee Relief Fund	1,084,560				1,084,560
Italian Contingency Fund	332,226				332,226
Junior Professional Officers Field	11,885,348	6,074,523	521,324	6,595,847	5,289,501
Recruitment of Staff	116,127				116,127
Administrative Overheads	6,653,058	6,305,489	63,188	6,368,677	284,381
Refugee Education DAFI	1,315,248	1,309,787	5,323	1,315,110	138
Refugee Children	1,643,032	20,000	2,760	22,760	1,620,272
Refugee Women	25,000		25,000	25,000	
Environmental Projects	4,014,247	1,758,608	478,678	2,237,286	1,776,961
Nansen Medal	200,000	100,000		100,000	100,000
Various Consultancy Contracts	968,535	399,018	54,471	453,489	515,046
Population Displacements	363,010	141,754	28,778	170,532	192,478
Project Preparation Fund	242,467	12,039	87,961	100,000	142,467
Refugee Aid and Development	152,273	16,160	5,000	21,160	131,113
Junior Professional Officers HQ	2,942,234	1,827,880	52,780	1,880,660	1,061,574
Awards	47,189				47,189
Enhancement Resettlement Activities	1,758,425	137,226	67,774	205,000	1,553,425
CIS Programme Activities	2,166,161	2,091,086	75,075	2,166,161	
Telecommunications	775,194	594,506	180,105	774,611	583
Total SPECIAL PROGRAMMES	716,063,419	488,779,998	97,738,883	586,518,881	129,544,538

Schedule 6

Status of prior years' projects, all funds, at 31 December 1997

(United States dollars)

Fund by Country/Area	Unliquidated Obligations 1 January	Payments during 1997	Cancellations during 1997	Unliquidated Obligations
Annual Programme				
AFGHANISTAN	133,726	106,434	27,292	
ALBANIA	28,815	8,055	20,760	
ALGERIA	1,886,909	1,477,304	343,335	66,270
ANGOLA	43,620	8,042	35,578	
ARGENTINA	42,080	18,279	23,801	
ARMENIA	203,872	111,039	92,833	
AUSTRALIA	56,384	14,731	41,653	
AUSTRIA	154,626	65,407	89,219	
BALTIC STATES	74,093	30,945	43,148	
BANGLADESH	414,087	76,331	337,756	
BELARUS	84,622	3,207	81,415	
BELGIUM	130,820	77,854	52,966	
BELIZE	80,580	56,776	23,804	
BENIN	178,623	61,620	117,003	
BOTSWANA	74,927	72,196	2,731	
BRAZIL	47,456	11,417	36,039	
BULGARIA	36,675	1,222	35,453	
BURKINA FASO	256,203	69,033	187,170	
CAMBODIA	14,240	1,327	12,913	
CAMEROON	109,226	78,255	30,971	
CANADA	1,922		1,922	
CENTRAL AFRICAN REPUBLIC	927,028	522,774	404,254	
CENTRAL ASIAN REPUBLICS	356,627	114,700	241,927	
CHAD	19,497	11,396	8,101	
CHINA	58,190	34,281	23,909	
CONGO	288,645	98,506	108,024	82,115
COSTA RICA	5,462		5,462	
CÔTE D'IVOIRE	1,089,134	557,007	423,692	108,435
CUBA	23,210		23,210	
CYPRUS	1,276		1,276	
CZECH REPUBLIC	17,593	3,246	12,247	2,100
DEMOCRATIC REPUBLIC OF THE CONGO	2,012,217	1,388,298	443,885	180,034
DIVISON OF PROG. AND OPS. SUPPORT	17,021	632	16,389	
DJIBOUTI	206,817	133,134	73,683	
DOMINICAN REPUBLIC	3,422		3,422	
EGYPT	248,154	78,583	169,571	
EL SALVADOR	5,569	772	4,797	
ERITREA	172,893	98,736	74,157	
ETHIOPIA	2,949,221	1,288,977	1,205,086	455,158
FIELD SUPPORT	141,081	10,681	130,400	
FRANCE	172,681	96,368	76,313	
GABON	39,588	5,385	34,203	
GAMBIA	121,741	104,013	17,728	
GERMANY	240,530	81,588	158,942	
GHANA	416,186	25,267	390,919	

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Fund by Country/Area	Unliquidated Obligations 1 January	Payments during 1997	Cancellations during 1997	Unliquidated Obligations
GREECE	49,964	37,286	12,678	
GUATEMALA	6,994	3,081	3,913	
GUINEA	1,343,549	999,698	343,851	
GUINEA-BISSAU	470,476	81,251	389,225	
HEADQUARTERS	2,144,201	384,827	1,759,374	
HEADQUARTERS OVERALL	278,299	194,871	83,428	
HONGKONG, CHINA	25,680	11,554	14,126	
HUNGARY	65,985	42,261	23,724	
INDIA	180,569	39,796	140,773	
INDONESIA	41,095	15,098	25,997	
IRAN (ISLAMIC REPUBLIC OF)	3,657,398	3,116,346	541,052	
IRAQ	752,173	226,411	509,389	16,373
ITALY	54,541	51,298	3,243	
JAPAN	27,602	24,466	3,136	
JORDAN	29,429	2,037	27,392	
KENYA	1,624,163	1,161,129	463,034	
KUWAIT	40,924	11,920	29,004	
LATIN AMERICA, N. WESTERN	48,082	14,597	33,485	
LATIN AMERICA, NORTHERN	351,661	132,879	218,782	
LATIN AMERICA, SOUTHERN	15,533	5,265	10,268	
LEBANON	11,361	2,276	9,085	
LESOTHO	1,352	514	838	
LIBERIA	823,167	636,679	186,488	
LIBYAN ARAB JAMAHIRIYA	173,836	1,714	172,122	
MADAGASCAR	7,268	4,481	2,787	
MALAWI	28,257	25,387	2,870	
MALAYSIA	81,441	26,961	54,480	
MALI	70,163	5,382	64,781	
MALTA	19,810		19,810	
MAURITANIA	337,557	291,622	45,935	
MEXICO	518,676	193,029	325,647	
MIDDLE EAST	57,531	18,000	39,531	
MOROCCO	37,393	1,030	36,363	
MOZAMBIQUE	33,813	13,245	20,568	
NAMIBIA	124,770	115,443	9,327	
NEPAL	415,057	148,604	263,468	2,985
NETHERLANDS	7,260		7,260	
NIGER	58,896	8,135	50,761	
NIGERIA	40,726	12,768	27,958	
OTHER COUNTRIES IN EUROPE	167,594	60,066	107,528	
OTHER PROGRAMMES	2,150,058	886,256	1,258,562	5,240
PAKISTAN	1,295,973	735,428	552,751	7,794
PAPUA NEW GUINEA	123,564	3,921	119,643	
PARAGUAY	1,250	1,250		
PHILIPPINES	109,270	9,485	99,785	
POLAND	14,720	12,927	1,793	
PORTUGAL	98,343	82,933	15,410	

Fund by Country/Area	Unliquidated Obligations 1 January	Payments during 1997	Cancellations during 1997	Unliquidated Obligations
ROMANIA	18,687	225	18,462	
RUSSIAN FEDERATION	753,638	377,476	376,162	
SAUDI ARABIA	34,761	8,816	25,945	
SENEGAL	364,654	205,212	159,442	
SIERRA LEONE	399,773	377,468	22,305	
SINGAPORE	6,755		6,755	
SLOVAKIA	26,895	11,766	15,129	
SLOVENIA	203,582	191,984	11,598	
SOMALIA	54,960	2,613	52,347	
SOUTH AFRICA	171,406	64,139	107,267	
SPAIN	60,910	4,725	56,185	
SRI LANKA	4,377		4,377	
SWAZILAND	17,461	11,701	5,760	
SWEDEN	31,636	21,817	9,819	
SWITZERLAND	23,446	44	23,402	
SYRIAN ARAB REPUBLIC	69,717	24,381	45,336	
TAJIKISTAN	48,173	37,395	10,778	
THAILAND	772,594	301,689	440,745	30,160
THE FORMER YUGOSLAV REP.MACEDONIA	388,109	345,901	42,208	
THE SUDAN	2,799,762	1,262,176	1,420,776	116,810
TOGO	102,892	25,060	77,832	
TRAINING	401,627	47,705	353,922	
TUNISIA	54,622	27,600	27,022	
TURKEY	194,106	35,935	158,171	
UGANDA	4,817,084	2,618,331	2,040,023	158,730
UKRAINE	153,107	125,925	27,182	
UNITED KINGDOM	116,644	34,396	82,248	
UNITED REP. OF TANZANIA	2,497,563	2,230,204	267,359	
UNITED STATES OF AMERICA	295,269	213,347	81,922	
UZBEKISTAN	292,689	161,921	60,768	70,000
VENEZUELA	73,160	54,115	19,045	
WEST AFRICA	51,808	2,725	49,083	
YEMEN	693,006	317,580	375,426	
YUGOSLAVIA	5,939	4,608	1,331	
ZAMBIA	183,802	60,396	123,406	
ZIMBABWE	23,678	3,220	20,458	
Total ANNUAL PROGRAMME	47,813,005	26,070,021	20,440,780	1,302,204

Fund by Country/Area	Unliquidated Obligations 1 January	Payments during 1997	Cancellations during 1997	Unliquidated Obligations
Emergency Fund				
GHANA	399,242	370,508	28,354	380
IRAN (ISLAMIC REPUBLIC OF)	864,473	341,379	523,094	
IRAQ	808,101	293,924	514,177	
OTHER PROGRAMMES	124,291	27,590	96,701	
RWANDA	4,718,095	4,718,095		
SIERRA LEONE	195,934		195,934	
UNITED REP. OF TANZANIA	14,431		14,431	
Total EMERGENCY FUND	7,124,567	5,751,496	1,372,691	380
Voluntary Repatriation Fund				
AFGHANISTAN	71,782	3,926	67,856	
ALGERIA	62,141	8,526	52,835	780
BURKINA FASO	576,473	381,005	195,269	199
CAMBODIA	57,010	4,972	52,038	
GHANA	103,333	103,333		
IRAQ	10,922	1,298	9,624	
LIBYAN ARAB JAMAHIRIYA	10,674		10,674	
MALI	69,416	69,416		
MAURITANIA	152,738	29,091	123,647	
MIDDLE EAST	7,622	632	6,990	
NIGER	684,304	637,193	45,536	1,575
RUSSIAN FEDERATION	75,820	22,265	53,555	
SIERRA LEONE	194,163	190,636	2,704	823
SUDAN	1,980		1,980	
YEMEN	83,818		83,818	
Total VOL. REPATRIATION FUND	2,162,196	1,452,293	706,526	3,377
Total GENERAL PROGRAMMES	57,099,768	33,273,810	22,519,997	1,305,961

Fund by Country/Area	Unliquidated Obligations 1 January	Payments during 1997	Cancellations during 1997	Unliquidated Obligations
Education Account				
BANGLADESH	15,962	13,643	2,319	
BENIN	7,748	4,622	3,126	
BOTSWANA	3,283	1,337	1,946	
BURKINA FASO	7,965	5,495	2,470	
BURUNDI	13,219		13,219	
CAMEROON	10,141	8,614	1,527	
CENTRAL AFRICAN REPUBLIC	11,604	11,604		
CONGO	25,555	4,280	11,740	9,535
DEMOCRATIC REPUBLIC OF THE CONGO	98,532	94,898		3,634
DOMINICAN REPUBLIC	2,653	2,643	10	
EGYPT	6,330	5,779	551	
ETHIOPIA	6,133	5,829	304	
GABON	20,000	5,292	14,708	
GHANA	29,135	27,029	2,106	
KENYA	1,250		1,250	
LIBERIA	25,799	14,996	10,803	
NIGER	7,444	5,510	1,934	
OTHER PROGRAMMES	28,389	6,281	22,108	
SENEGAL	12,436	10,424	2,012	
SIERRA LEONE	20,989	7,290	13,699	
SWAZILAND	4,020	665	3,355	
SUDAN	20,617	18,282	2,335	
UNITED REP. OF TANZANIA	25,026	24,464	562	
Total EDUCATION ACCOUNT	404,230	278,977	112,084	13,169
Staff Housing Revolving Fund				
OTHER PROGRAMMES	109,537	88,587	20,950	
Total STAFF HOUSING	109,537	88,587	20,950	
Income Generating Activities				
OTHER PROGRAMMES	250,382	38,046	212,336	
Total INCOME GENERATING	250,382	38,046	212,336	
Total SPECIAL ACCOUNTS	764,149	405,610	345,370	13,169

Description of appropriation section or programme	Unliquidated Obligations 1st January	Payments during 1997	Cancellations during 1997	Unliquidated Obligations
Special programmes (including trust funds)				
AFRICA				
East Africa & the Horn				
Emergency Op. in the Horn of Africa	8,686,684	5,710,537	2,929,279	
Refugees in Djibouti	32,889	32,889		46,868
Refugees in Ethiopia	111,669	12,606	99,063	
Refugees in Kenya	147,824	25,607	122,217	
Reafforestation in the Sudan	141,454	70,922	70,532	
Refugees in the Sudan	554,400	554,400		
Refugees in Uganda	969,804	816,530	152,037	1,237
Southern Africa				
Mozambican Repatr. Operation	1,190,627	819,024	371,603	
Refugees in Namibia	1,397		1,397	
Refugees in South Africa	120,318	73,826	46,492	
West & Central Africa				
Burundi & Rwanda Emergency Oper.	77,865,089	52,653,950	16,386,786	8,824,353
Angolan Repatriation Operation	3,940,868	2,853,812	951,129	135,927
Repatriation to Liberia	85,957		85,957	
Refugees in Burundi	17,375	106	17,269	
Malian Ref. in Burkina Faso	83,566	9,109	74,457	
Refugees in Gambia	1,175	542	633	
Refugees in Côte d'Ivoire	18,946	11,396	7,550	
Refugees in Mali	13,572	200	13,372	
Repatr.to Mali & the Niger -AFRICA	1,995,616	1,292,766	702,850	
Refugees in the Niger	82,356	62,799	19,557	
Refugees in Nigeria	97,500	97,500		
Refugees in Senegal	233,453	203,808	29,645	
Repatriation Togolese Refugees	805,706	502,443	303,263	
Refugee Education in Western Africa	2,590	2,590		
Refugees in Dem. Rep of the Congo	631,716			631,716
Africa Overall				
Education Fund	150,307	94,569	50,000	5,738
ASIA & OCEANIA				
C.P.A. for Indo-Chinese Refugees	3,466,895	2,264,229	1,049,523	153,143
Myanmar Repat. from Bangladesh	753,982	210,950	543,023	9
Sri Lankan Returnees	2,255,750	1,163,914	1,091,836	
Refugees in Nepal	372,057	59,587	312,470	
Refugees in Thailand	803,200			803,200

Description of appropriation section or programme	Unliquidated Obligations 1st January	Payments during 1997	Cancellations during 1997	Unliquidated Obligations
EUROPE				
Humanit. Asst. in former Yugoslavia	25,817,473	11,168,081	14,146,149	503,243
Mass Information Campaign - Albania	4,300		4,300	
CIS Follow Up Activities- EUROPE	2,882,283	1,587,654	914,628	380,001
Public awareness in the United Kingdom	13,183	844	12,339	
Public Awareness in Italy	82,619	63,350	19,269	
Refugee Magazine in Spain	17,340	16,907	433	
Public Awareness in Spain	4,112		4,112	
THE AMERICAS & CARIBBEAN				
Refugees in Belize	5,120		5,120	
Refugees in Chile - EC Cash	36,316	36,316		
Guatemalan Refugees	126,022	107,829	18,193	
Haitian Asylum Seekers	9,353		9,353	
Refugee Education in Latin America	24,437		24,437	
Guatemalan Returnees from Mexico	1,030,630	248,053	782,577	
Public awareness in United States	115,318	115,318		
Conferences in United States	32,450	3,016	29,434	
Central and South-West Asia, North Africa and the Middle East				
Afghan Repatriation Programme	4,140,483	2,382,039	1,757,250	1,194
Cyprus Operation	1,029,903	158,096	871,807	
Sahrawi Refugees in Algeria	429,783	367,920	61,863	
Displaced Persons in Central African Republic	524,064	502,175	21,889	
Refugees in Islamic Rep. of Iran	84,174	37,011	47,163	
Refugees in Iraq	1,535,875	505,021	951,804	79,050
Refugees in Mauritania	615,800	288,932	138,768	188,100
Afghan Refugees in Pakistan	8,501	8,501		
Refugees in Saudi Arabia	6,459	2,124	4,335	
West Sahara Repatriation Programme	8,447	4,315	4,132	

Description of appropriation section or programme	Unliquidated Obligations 1st January	Payments during 1997	Cancellations during 1997	Unliquidated Obligations
OTHER PROGRAMMES				
Fund Raising/PI Activities	1,329,840	768,348	545,840	15,652
Junior Professional Officers, Field	543,030	97,862	445,168	
Administrative Overheads	143,406	76,340	67,066	
Refugee Education DAFI	85,469	21,266	64,203	
Refugee Women	574,519	478,532		95,987
Environmental Projects	78,536	59,487	18,952	97
Various Consultancy Contracts	53,456	51,732	1,724	
Population Displacements	12,377	10,319	2,058	
Project Preparation Fund	21,409		21,409	
Refugee Aid and Development	112,394	15,266	97,128	
Junior Professional Officers, HQ	53,659	18,620	35,039	
GRAND TOTAL	147,227,282	88,801,885	46,559,882	11,865,515
GRAND TOTAL PRIORS YEARS	205,091,199	122,481,305	69,425,429	13,184,645

Schedule 7

Loans made to or on behalf of refugees

(United States dollars)

	For the Year 1997	Cumulative to 31 December 1997	
Total loans made	-	16,362,777	
Adjustments			
Unused funds refunded by Implementing Agencies	-	(817,068)	
Transferred to the Refugee Committee established with Austrian Ministry of Interior	-	(4,105,721)	
Exchange differences	(292,714)	5,816,272	
			17,256,260
Liquidations			
Repayments	(141,142)	(13,962,705)	
Write offs/conversion into grants	-	(803,765)	
Agencies collection fees and charges	(18,222)	(589,258)	
			(15,355,728)
Total loans outstanding at 31.12.97			1,900,532
Of which refundable upon receipt to: - Implementing Agencies for collection fees			(302,265)
Total loans refundable to UNHCR at 31.12.97			1,598,267 a

a **Breakdown by source of funds:**

- Major aid programmes	1,597,800
- Trust funds	467
	1,598,267

Schedule 8

Cash and term deposits at 31 December 1997

(United States dollars)

Banks	Period	Rate % p.a.	Maturity	Amount	Accrued Interest
NOTICE DEPOSIT ACCOUNTS					
The Chase Manhattan Bank, New York Debt-for-Development Coalition		5.46990		801,995	
				801,995	
DEPOSIT ACCOUNTS					
Citibank Fiduciary Deposit	129 days	5.68750	13.03.98	10,000,000	90,052
Fuji Bank, London	63 days	5.78125	07.01.98	10,000,000	89,930
Fuji Bank, London	70 days	5.78125	14.01.98	10,000,000	89,930
Fuji Bank, London	100 days	5.78125	13.02.98	10,000,000	89,931
Fuji Bank, London	160 days	5.81250	15.04.98	10,000,000	90,417
Standard Chartered Bank, London	57 days	5.75000	09.01.98	6,000,000	46,000
Standard Chartered Bank, London	60 days	5.75000	12.01.98	6,000,000	46,000
The Bank of Tokyo-Mitsubishi, London	61 days	6.18750	26.01.98	9,000,000	54,141
Generale de Banque, Brussels	61 days	5.77000	28.01.98	3,000,000	15,867
ABN AMRO Bank, Amsterdam	38 days	5.87000	09.01.98	24,000,000	113,487
Banque Paribas (Suisse), Geneva	43 days	5.90625	16.01.98	4,000,000	17,719
The Sakura Bank, London	40 days	6.37500	20.01.98	7,000,000	24,792
The Sakura Bank, London	40 days	6.37500	20.01.98	3,000,000	10,625
The Tokai Bank, London	62 days	6.43750	19.02.98	10,000,000	21,458
ABN AMRO Bank, Amsterdam f. 7,500,000	14 days	3.20000	12.01.98	3,768,844	670
ABN AMRO Bank, Amsterdam f. 36,500,000	13 days	3.20000	12.01.98	18,341,709	1,630
Générale de Banque, Brussels XEU 14,400,000	12 days	4.12500	12.01.98	16,197,975	
Canadian Imperial Bank of Comm., Ottawa Can $ 5,000,000	17 days	4.30000	15.01.98	3,521,127	841
Swiss Bank Corporation, Geneva Sw F 2,000,000	7 days	1.60000	05.01.98	1,408,451	125
Unibank A/S, Copenhagen Dkr 146,000,000	14 days	3.72000	12.01.98	21,758,569	4,497
Svenska Handelsbanken, Stockholm Skr 31,000,000	14 days	4.45000	12.01.98	4,078,947	1,008
Christiania Bank, Oslo Nkr 16,000,000	14 days	3.40000	12.01.98	2,228,412	421
Banque Paribas, Paris	6 days	5.87500	06.01.98	3,800,000	
Banque Paribas (Suisse), Geneva	6 days	6.00000	05.01.98	10,000,000	1,667
				207,104,034	811,208

Schedule 9

Cash and term deposits, 1993–1997

(Thousands of United States dollars)

Cash Deposit on 31 December	1993	1994	1995	1996	1997
Cash and Current Accounts	25,484	20,239	28,244	16,666	14,667
48 Hours Accounts	83,512	35,437	10,074	765	802
Deposit Accounts	256,903	227,909	262,506	205,405	207,104
	365,899	283,585	300,824	222,836	222,573
Average in hand during year					
In Current Accounts	47,937	33,593	30,565	41,916	36,954
Invested (Call & Time Deposit, Securities)	279,160	266,957	244,315	227,470	196,666
	327,097	300,550	274,880	269,386	233,620
Interest earned					
On Current Accounts	1,228	846	1,064	1,158	823
On Invested Funds	11,354	13,648	14,251	11,848	11,013
	12,582	14,494	15,315	13,006	11,836
Average rate of interest earned					
On Funds in Hand and Bank	3,85%	4,82%	5,57%	4.83%	5.07%
On Invested Funds	4,07%	5,11%	5,83%	5.21%	5.60%

Schedule 10

Non-convertible currency holdings at 31 December 1997

Country	*Currency*	*Equivalent in United States dollars*
Afghanistan	Afghanis	25 706.95
	Pakistani rupee	27 565.79
Albania	Lek	157.29
Armenia	Dram	5 874.96
Burundi	Burundi franc	3 849.97
Czech Republic	Czech koruna	7 232.28
Democratic Republic of the Congo	New zaire	7 053.63
Egypt	Egyptian pound	7 489.22
Ethiopia	Birr	12 150.03
Georgia	Lari	4 915.73
	Kupons	196.25
	Rouble	14 021.77
Hungary	Forint	1 090.21
Iran (Islamic Republic of)	Iranian rial	96 977.20
Iraq	Iraqi dinar	129.29
Jordan	Jordanian dinar	5 674.79
Kazakhstan	Tenge	3 956.19
Malawi	Malawi kwacha	7 919.02
Mauritania	Ouguiya	15 365.28
Mozambique	Meticais	12 791.84
Nepal	Nepalese rupee	4 056.17
Pakistan	Pakistan rupee	4 318.15
Philippines	Philippine peso	44 867.86
Romania	Leu	1 232.02
Russian Federation	Rouble	1 948.17
Rwanda	Rwanda franc	222 253.25
Somalia	Somali shilling	32.99
Sudan	Sudanese pound	15 183.96
Tajikistan	Tajik rouble	80.97
The former Yugoslav Republic of Macedonia	Dinar	741.02
Turkmenistan	Manat	66.07
United Republic of Tanzania	Tanzanian shilling	120 073.89
Uzbekistan	Som	1 523.72
Viet Nam	Dong	3 233.84
Yugoslavia	New dinar	6 753.33
Zambia	Zambian kwacha	1 602.30
Total		**688 085.40**

Appendix

1997 extrabudgetary in-kind donations

(United States dollars)

Donor	
Australia	213,063
China	362,319
Norway	322,146
United States of America	20,000
CARE Canada (Canada)	120,000
Fuji Optical Co., Ltd. (Japan)	3,128
Japanese Emergency NGOs (Japan)	42,512
DuPont de Nemours International, Geneva (Switzerland)	950,000
TOTAL	2,033,168

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